

Chapter 142

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[HISTORY: Adopted by the Town Board of the Town of Patterson: Art. I, 6-20-1979 as L.L. No. 4-1979, amended in its entirety 12-28-1990 by L.L. No. 11-1990; Art. II, 2-8-1984 as L.L. No. 2-1984; Art. III, 1-30-1985 as L.L. No. 1-1985; Art. IV, 12-12-1990 as L.L. No. 10-1990. (readopted 4-13-2005 by L.L. No. 9-2005); Art. VI, 06/26/13 by L.L. No.2 of 2013. Amendments noted where applicable.]

ARTICLE I

Senior Citizens Tax Exemption

[Adopted 6-20-1979 as L.L. No. 4-1979; amended in its entirety 12-28-1990 by L.L. No. 11-1990]

§ 142-1. Exemption granted; application; qualifications. [Amended 2-13-1991 by L.L. No. 1-1991; 12-11-1991 by L.L. No. 7-1991; 2-26-1992 by L.L. No. 1-1992; 2-24-1993 by L.L. No. 1-1993; 1-24-2018 by L.L No.2-2018]

1 Editor's Note: The "State Board" refers to the Office of Real Property Services.

Real property in the Town of Patterson owned by one or more persons, each of whom is sixty-five years of age or over, or real property owned by husband and wife, one of whom is sixty-five years of age or over, shall be exempt from taxation by the Town of Patterson to the extent established by Subsection E, below, for the fiscal year for which an application is filed.

A. Application for such exemption must be made by the owner or all of the owners of the property on forms prescribed by the State Board to be furnished by the Town Assessor. Said owner shall furnish the information requested on the forms and shall execute them in the manner

required or prescribed in such forms. Applications shall be filed in the Assessor's office on or before March 1 of each year. Any owner otherwise qualifying for the exemption shall not be denied the exemption if such owner becomes sixty-five (65) years of age after March 1 and before December 31 of the same year.

B. Any exemption provided under this Article shall be computed after all other partial exemptions allowed by law have been subtracted from the total amount assessed.

C. At least sixty (60) days prior to the appropriate taxable status date, the assessing authority shall mail to each person who was granted exemption pursuant to this section on the latest completed assessment roll an application form and a notice that such application must be filed on or before the taxable status date and be approved in order for the exemption to be granted. The assessing authority shall, within three (3) days of the completion and filing of the tentative assessment roll, notify by mail any applicant who has included with his application at least one (1) self-addressed, prepaid envelope of the approval or denial of the application: provided, however, that the assessing authority shall, upon the receipt and filing of the application, send by mail notification of receipt to any applicant who has included two (2) of such envelopes with the application. Where an applicant is entitled to a notice of denial pursuant to this subsection, such notice shall be on a form prescribed by the State Board and shall state the reasons for such denial and shall further state that the applicant may have such determination reviewed in the manner provided by law. Failure to mail any such application form or notices or the failure of such person to receive any of the same shall not prevent the levy, collection and enforcement of the payment of the taxes on property owned by such person.

D. No exemption shall be granted:

(1) If the income of the owner or the combined income of the owners of the property for the income tax year immediately preceding the date of making application for exemption exceeds the maximum amount. "Income tax year" shall mean the twelvemonth period for which the owner or owners filed a federal personal income tax return or, if no such return is filed, the calendar year. Where title is vested in either the husband or the wife, their combined income may not exceed such sum. Such income shall include social security and retirement benefits, interest, dividends, total gain from the sale or exchange of a capital asset which may be offset by a loss from the sale or exchange of a capital asset in the same income tax year, net rental income, salary or earnings and net income from self-employment, but shall not include a return of capital, gifts or inheritances, or payments made to individuals because of their status as victims of Nazi persecution, as defined on P.L. 103-286, or monies earned through employment in the federal foster grandparent program, and any such income shall be offset by all medical and prescription drug expenses actually paid which were not reimbursed or paid for by insurance, if the Town Board of the Town of Patterson, after public hearing, adopts a local law, ordinance or resolution providing therefor. The provisions of this paragraph notwithstanding, such income shall not include veterans disability compensation, as defined in Title 38 of the United States Code provided the Town Board of the Town of Patterson, after public hearing, adopts a local law, ordinance or resolution providing

therefor. In computing net rental income and net income from self-employment, no depreciation deduction shall be allowed for the exhaustion, wear and tear of real or personal property held for the production of income.

(2) Unless the title of the property shall have been vested in the owner or one (1) of the owners of the property for at least twelve (12) consecutive months prior to the date of making application for exemption; provided, however, that in the event of the death of either a husband or wife in whose name title of the property shall have been vested at the time of death and then becomes vested solely in the survivor by virtue of devise by or descent from the deceased husband or wife, the time of ownership of property by the deceased husband or wife shall be deemed also a time of ownership by the survivor and such ownership shall be deemed continuous for the purposes of computing such period of twelve (12) consecutive months. In the event of a transfer by either a husband or wife to the other spouse of all or part of the title to the property, the time of ownership of the property by the transferor spouse shall be deemed also a time of ownership by the transferee spouse and such ownership shall be deemed continuous for the purposes of computing such period of twelve (12) consecutive months. Where property of the owner or owners has been acquired to replace property formerly owned by such owner or owners and taken by eminent domain or other involuntary proceeding, except a tax sale, the period of ownership of the former property shall be combined with the period of ownership of the property for which application is made for exemption and such periods of ownership shall be deemed to be consecutive for purposes of this section. Where a residence is sold and replaced with another within one (1) year and both residences are within the state, the period of ownership of both properties shall be deemed consecutive for purposes of the exemption from taxation by a municipality within the state granting such exemption. Where the owner or owners transfer title to property which on the date of transfer was exempt from taxation under the provisions of this section, the reacquisition of title by such owner or owners within nine (9) months of the date of transfer shall be deemed to satisfy the requirement of this subsection that the title of the property shall have been vested in the owner or one (1) of the owners for such period of twelve (12) consecutive months. Where, upon or subsequent to the death of an owner or owners, title to property, which as of the date of such death was exempt from taxation under such provisions, becomes vested, by virtue of devise or descent from the deceased owner or owners or by transfer by any other means within nine (9) months after such death, solely in a person or persons who, at the time of such death, maintained such property as a primary residence, the requirement of this subsection that the title of the property shall have been vested in the owner or one (1) of the owners of such period of twelve (12) consecutive months shall be deemed satisfied.

(3) Unless the property is used exclusively for residential purposes; provided, however, that in the event any portion of such property is not so used exclusively for residential purposes but is used for other purposes, such portion shall be subject to taxation and the remaining portion only shall be entitled to the exemption provided by this section.

(4) Unless the real property is the legal residence of and is occupied in whole or in part by the owner or by all of the owners of the property, provided that an owner who is absent while receiving health-related care as an inpatient of a residential health care facility, as defined in §2801 of the Public Health Law of the State of New York, shall be deemed to remain a legal resident and an occupant of the property while so confined and income accruing to that person shall be income only to the extent that it exceeds the amount paid by such owner, spouse, or co-owner for the care in the facility, and provided, further, that during such confinement such property is not occupied by other than the spouse or co-owner of such owner; except where the real property is owned by a husband and/or wife, or an ex-husband and/or ex-wife, and either is absent from the residence due to divorce, legal separation or abandonment and all other provisions of this article are met, provided that where an exemption was previously granted when both resided on the property, then the person remaining on the real property shall be 62 years of age or over.

E. Pursuant to § 467 of the New York State Real Property Tax Law, real property owned by one or more persons, each of whom is 65 years of age or over, or real property owned by husband and wife, one of whom is 65 years of age or over shall be exempt from certain Town real property taxes up to a maximum of 50% of the assessed valuation pursuant to the following schedules for the years 2023, 2024, and 2025 and subsequent years **[Amended 1-25-23 by L.L. No. 2-2023]**:

Annual Income for 2023 (Taxable Status Date of 3/1/23)	Percentage of Assessed Value Exempt From Taxation
\$0 to \$40,000.00	50%
More than \$40,000.00 but less than \$41,000.00	45%
More than \$41,000.00 but less than \$42,000.00	40%
More than \$42,000.00 but less than \$43,000.00	35%
More than \$43,000.00 but less than \$43,900.00	30%
More than \$43,900.00 but less than \$44,800.00	25%
More than \$44,800.00 but less than \$45,700.00	20%
More than \$45,700.00 but less than \$46,600.00	15%
More than \$46,600.00 but less than \$47,500.00	10%
More than \$47,500.00 but less than \$48,400.00	5%

Annual Income for 2024 (Taxable Status Date of 3/1/24)	Percentage of Assessed Value Exempt From Taxation
\$0 to \$45,000.00	50%
More than \$45,000.00 but less than \$46,000.00	45%
More than \$46,000.00 but less than \$47,000.00	40%
More than \$47,000.00 but less than \$48,000.00	35%
More than \$48,000.00 but less than \$48,900.00	30%

More than\$48,900.00 but less than \$49,800.00	25%
More than\$49,800.00 but less than \$50,700.00	20%
More than\$50,700.00 but less than \$51,600.00	15%
More than\$51,600.00 but less than \$52,500.00	10%
More than\$52,500.00 but less than \$53,400.00	5%

**Annual Income for 2025
and subsequent years
(Taxable Status Date of 3/1/25)**

**Percentage of Assessed Value
Exempt From Taxation**

\$0 to \$50,000.00	50%
More than\$50,000.00 but less than \$51,000.00	45%
More than\$51,000.00 but less than \$52,000.00	40%
More than\$52,000.00 but less than \$53,000.00	35%
More than\$53,000.00 but less than \$53,900.00	30%
More than\$53,900.00 but less than \$54,800.00	25%
More than\$54,800.00 but less than \$55,700.00	20%
More than\$55,700.00 but less than \$56,600.00	15%
More than\$56,600.00 but less than \$57,500.00	10%
More than\$57,500.00 but less than \$58,400.00	5%

ARTICLE II

**Exemption on Improvements for Physically Disabled
[Adopted 2-8-84 as L.L. No. 2-1984]**

§ 142-2. Exemption granted. [Amended 9-12-2012 by L.L. No. 5-2012]

An improvement to any real property used solely for residential purposes as a one-, two- or three-family residence shall be exempt from taxation to the extent of any increase in value attributable to such improvement, if such improvement is used for the purpose of facilitating and accommodating the use and accessibility of such real property by a resident owner of the real property who is physically disabled or a member of the resident owner's household who is physically disabled, if such member resides in the real property. This exemption shall apply to all such qualified improvements constructed prior to the effective date of this article and at any time thereafter.

§ 142-3. Statutory authority.

This Article is adopted pursuant to the provisions of § 459 of the Real Property Tax Law, and all of the terms, conditions and requirements thereof shall apply hereto.

ARTICLE III
Veterans Exemption
[Adopted 1-30-85 as L.L. No. 1-1985]

§ 142-4. Purpose. [Amended 4-10-1996 by L.L. No. 3-1996]

The purpose of this Article is to reduce the maximum veterans exemption allowable pursuant to § 458-a of the Real Property Tax Law of the State of New York and provide for an increase or decrease in the amount of veterans eligible funds' exemption in direct proportion to the general increase or decrease in assessments throughout the Town of Patterson as authorized pursuant to the provisions of § 458, Subdivision 5(a), of the Real Property Tax Law.

§ 142-5. Maximum exemption established. [Amended 2-26-1997 by L.L. No. 2-1997; 12-20-1997 by L.L. No. 6-1997; 12-28-2005 by L.L. No. 14-2005; 1-23-2008 by L.L. No. 1-2008; 1-27-10 by L.L. No. 1-2010]

A. In accordance with the provisions of Section 458-a of the Real Property Tax Law of the State of New York, qualifying residential real property shall be exempt from taxation to the extent of fifteen percent (15%) of the assessed value of such property; provided, however, that such exemption shall not exceed the lesser of \$54,000 or the product of \$54,000 multiplied by the latest state equalization rate for the Town of Patterson, whichever is less.

B. In addition to the exemption provided by Subsection A of this section, where the veteran served in a combat theater or combat zone of operations, as documented by the award of a United States campaign ribbon or service medal, qualifying residential real property also shall be exempt from taxation to the extent of ten percent (10%) of the assessed value of such property; provided, however, that such exemption shall not exceed \$36,000 or the product of \$36,000 multiplied by the latest state equalization rate for the Town of Patterson, whichever is less.

C. In addition to the exemptions provided by Subsections A and B of this section, where the veteran received a compensation rating from the United States Veterans Administration because of a service-connected disability, qualifying residential real property shall be exempt from taxation to the extent of the product of the assessed value of such property multiplied by fifty percent (50%) of the veteran's disability rating; provided, however, that such exemption shall not exceed \$180,000 or the product of \$180,000 multiplied by the latest state equalization rate for the Town of Patterson, whichever is less. For the purposes of this subsection, where a person who served in the active military, naval or air service during a period of war died in service of a service-connected disability, such person shall be deemed to have been assigned a compensation rating of 100%.

D. In accordance with the provisions of §458-b of the Real Property Tax Law of the State of New York, residential real property owned by veterans who rendered military service to the United States of America during the "Cold War" shall be exempt from real property taxation in accordance herewith. The maximum exemption allowable from Town of Patterson real property taxation pursuant to §458-b of the Real Property Tax Law of the State of New York shall be 15% of the assessed value of such property, not to exceed \$54,000 or the product of \$54,000

multiplied by the latest state equalization rate of the assessing unit, or in the case of a special assessing unit, the latest class ratio, whichever is less. **[Amended 1-24-2018 by L.L. No. 1-2018]**

E. In addition to the exemption provided by Subsection D of this section, where the Cold War veteran received a compensation rating from the United States Veterans Affairs or from the United States Department of Defense because of a service-connected disability, qualifying residential real property shall be exempt from taxation to the extent of the product of the assessed value of such property, multiplied by 50% of the Cold War veteran disability rating; provided, however, that such exemption shall not exceed \$180,000, or the product of \$180,000 multiplied by the latest state equalization rate for the assessing unit, or, in the case of a special assessing unit, the latest class ratio, whichever is less. **[Amended 1-24-2018 by L.L. No. 1-2018]**

F. The exemption authorized pursuant to § 1242-5 will apply to qualifying owners or qualifying real property for as long as they remain qualifying owners, without regard to the ten-year limitation. **[Added 1-24-2018 by L.L. No. 1-2018]**

§ 142-6. Eligible funds' exemption. [Added 4-10-1996 by L.L. No. 3-1996]

A. Notwithstanding the limitation on the amount of exemption prescribed in Subdivision 1 or 2 of § 458 of the Real Property Tax Law, if the total assessed value of the real property for which such exemption has been granted increases or decreases as the result of a revaluation or update of assessments and a material change in level has occurred in accordance with Article 12 of Real Property Tax Law, and the material change in level is certified for the assessment roll pursuant to the rules of the state board, the Assessor shall increase or decrease the amount of such exemption by multiplying the amount of such exemption by such change in level of assessment. If the Assessor receives the certification after the completion, verification and filing of the final assessment roll, the Assessor shall certify the amount of the exemption as recomputed pursuant to Subdivision 5(a) of § 458 to the local officers having custody and control of the roll, and such local officers are hereby directed and authorized to enter the recomputed exemption certified by the Assessor on the roll.

B. Any veterans who once had the eligible fund's exemption but now have the alternative exemption may switch back to the eligible funds' exemption within one (1) year of the adoption of the local law to take advantage of the change-in-level factor.

C. This section shall take effect as of January 1, 1996.

§ 142-6.1. Transfer of veteran's exemption. [Added 2-24-2016 by L.L. No. 2-2016, amended 1-24-2018 by L.L. No. 1-2018]

Where a veteran, the spouse of the veteran or unremarried surviving spouse already receiving an exemption for property located in Putnam County pursuant to Real Property Tax Law Section 458 or Section 458-a, or receiving an exemption for property located within the Town of

Patterson pursuant to Article 3 of this chapter, sells the property receiving the exemption and purchases property within the Town of Patterson, the assessor shall transfer and prorate, for the remainder of the fiscal year, the exemption which the veteran, the spouse of the veteran or unremarried surviving spouse received. The prorated exemption shall be based upon the date the veteran, the spouse of the veteran or unremarried surviving spouse obtains title to the new property and shall be calculated by multiplying the tax rate or rates for each municipal corporation which levied taxes, or for which taxes were levied, on the appropriate tax roll used for the fiscal year or years during which the transfer occurred times the previously granted exempt amount times the fraction of each fiscal year or years remaining subsequent to the transfer of title. Nothing in this section shall be construed to remove the requirement that any such veteran, the spouse of the veteran or unremarried surviving spouse transferring an exemption pursuant to this subdivision shall reapply for the exemption authorized pursuant to this section on or before the following taxable status date, in the event such veteran, the spouse of the veteran or unremarried surviving spouse wished to receive the exemption in future fiscal years.

ARTICLE IV
Solar- and Wind-Energy System Exemptions
[Adopted 12-12-1990 as L.L. No. 10-1990]

§ 142-7. Purpose.

The purpose of this Article is to disallow and render inapplicable, any exemption allowable pursuant to § 487 of the Real Property Tax Law of the State of New York.

§ 142-8. Statutory authority.

This Article is adopted pursuant to the provisions of § 487, Subdivision 8, of the Real Property Tax Law of the State of New York, and all of the terms, conditions and requirements thereof shall apply hereto.

§ 142-9. Inapplicability of exemption.

No exemption under § 487 of the Real Property Tax Law of the State of New York shall be applicable within the jurisdiction of the Town of Patterson with respect to any solar or wind energy system constructed subsequent to January 1, 1991, or the effective date of this Article, whichever is later.

ARTICLE V
Exemption for Persons With Disabilities and Limited Incomes
 [Adopted 12-14-2005 by L.L. 13-2005; Amended 2-28-2007 by L.L. No. 3-2007]

§ 142-10. Maximum income qualifying for tax exemption.

A. All terms, conditions, and requirements of §459-c of the New York State Real Property Tax Law shall apply to the application for and the granting of such exemption on the assessment rolls of the Town of Patterson as they apply to the Town of Patterson, except that no exemption shall be granted if the combined income of the owner or owners of the property for the income tax year immediately preceding the date of application for exemption exceeds the maximum income as stated in § 142-11 herein.

B. In order to qualify for an exemption pursuant to this Article V, the combined income of the owner or owners of the property for the income tax year immediately preceding the date of the application for exemption from all sources, as set forth in §459-c of the New York State Real Property Tax Law, must be less than the maximum income as stated in § 142-11 herein. "Income tax year" shall mean the twelve-month period from which the owner or owners file a federal personal income tax return or, if no such return is filed, in the calendar year. When title is vested in either the husband or wife, or ex-husband or wife, or ex-husband or ex-wife, is absent from the property due to divorce, legal separation or abandonment, then only the income of the spouse residing on the property shall be considered and may not exceed such sum.

§ 142-11. Maximum tax exemption established. [Amended 1-25-23 by L.L. No. 2-2023]

Pursuant to §459c of the New York State Real Property Tax Law, real property owned by persons with disabilities shall be exempt from certain Town real property taxes up to a maximum of 50% of the assessed valuation pursuant to the following schedules for the years 2023, 2024, 2025 and subsequent years:

Annual Income for 2023 (Taxable Status Date of 3/1/23)	Percentage of Assessed Value Exempt From Taxation
\$0 to \$40,000.00	50%
More than \$40,000.00 but less than \$41,000.00	45%
More than \$41,000.00 but less than \$42,000.00	40%
More than \$42,000.00 but less than \$43,000.00	35%
More than \$43,000.00 but less than \$43,900.00	30%
More than \$43,900.00 but less than \$44,800.00	25%
More than \$44,800.00 but less than \$45,700.00	20%
More than \$45,700.00 but less than \$46,600.00	15%
More than \$46,600.00 but less than \$47,500.00	10%

More than \$47,500.00 but less than \$48,400.00 5%

**Annual Income for 2024
(Taxable Status Date of 3/1/24)**

**Percentage of Assessed Value
Exempt From Taxation**

\$0 to \$45,000.00	50%
More than \$45,000.00 but less than \$46,000.00	45%
More than \$46,000.00 but less than \$47,000.00	40%
More than \$47,000.00 but less than \$48,000.00	35%
More than \$48,000.00 but less than \$48,900.00	30%
More than \$48,900.00 but less than \$49,800.00	25%
More than \$49,800.00 but less than \$50,700.00	20%
More than \$50,700.00 but less than \$51,600.00	15%
More than \$51,600.00 but less than \$52,500.00	10%
More than \$52,500.00 but less than \$53,400.00	5%

**Annual Income for 2025
and subsequent years
(Taxable Status Date of 3/1/25)**

**Percentage of Assessed Value
Exempt From Taxation**

\$0 to \$50,000.00	50%
More than \$50,000.00 but less than \$51,000.00	45%
More than \$51,000.00 but less than \$52,000.00	40%
More than \$52,000.00 but less than \$53,000.00	35%
More than \$53,000.00 but less than \$53,900.00	30%
More than \$53,900.00 but less than \$54,800.00	25%
More than \$54,800.00 but less than \$55,700.00	20%
More than \$55,700.00 but less than \$56,600.00	15%
More than \$56,600.00 but less than \$57,500.00	10%
More than \$57,500.00 but less than \$58,400.00	5%

§ 142-12. Commencement of exemption.

This Article V shall apply to the assessment rolls commencing for the years 2023 (taxable status date of March 1, 2023), 2024 (taxable status date of March 1, 2024) and 2025 (taxable status date of March 1, 2025), respectively, and for the taxable years to which the taxable status dates for such years are applicable (2023, 2024, 2025 and subsequent years), and the provisions of §459-c of the New York State Real Property Tax Law shall govern the granting of such exemption notwithstanding any contrary provisions of such section.

§ 142-13. Statutory authority.

This article is adopted pursuant to the provisions of §459-c of the New York State Real Property Tax Law, and all of the terms, conditions and requirements thereof shall apply hereto.

ARTICLE VI

Tax Exemption for Qualified Members of Volunteer Fire Departments and Ambulance Corps. [Adopted on 7-10-13 by Local Law No.2 of 2013; Amended 5-10-23 by L.L. No. 4 of 2023]

§ 142-14. Legislative Intent.

Members of volunteer fire departments and ambulance corps provide valuable services to the people of the Town of Patterson. In order to be certified and recertified, such volunteers must undertake numerous hours of training on their own time and frequently at their own expense. In order to encourage participation in the volunteer fire department and ambulance corps, and in order to maintain their ranks, the Town Board of the Town of Patterson finds it in the best interest of the community to provide certain financial incentives.

§ 142-15. Purpose

The purpose of offering this real property tax exemption is to improve recruitment and retention of members for our volunteer fire and ambulance services.

§ 142-16. Statutory Authority.

This article is adopted pursuant to the provisions of Chapter 670 of the Laws of 2022 which amended §466-a of the Real Property Tax Law in order to provide a real property tax exemption of 10% for qualified members of volunteer fire departments and ambulance corps, subject to adoption by individual municipalities.

§ 142-17. Definitions

ENROLLED MEMBER - an active firefighter who is a member in good standing of the Patterson Fire Department No. 1, the Putnam Lake Fire Department, or a volunteer with the Town of Patterson EMS, who has completed the necessary training, and is physically able and eligible to respond to calls for emergencies on behalf of their respective fire company or EMS Service.

MINIMUM SERVICE REQUIREMENT - Two full consecutive years of as an active firefighter with the Patterson Fire Department No. 1, the Putnam Lake Fire Department, or Patterson EMS.

§ 142-18. Exemption/eligibility requirements.

Real property in the Town of Patterson owned by an enrolled member of the Patterson Fire Department No. 1, the Putnam Lake Fire Department or Patterson EMS, or such enrolled

member and spouse residing in the Town of Patterson shall be exempt from taxation to the extent of up to 10% of the assessed value of such property for town purposes and special ad valorem assessments for fire protection, library, lighting, Putnam Lake Park and Veteran's Memorial Park provided that;

- A. The enrolled member resides in the Town of Patterson;
- B. The property is the primary residence of the enrolled member;
- C. The property is used exclusively for residential purposes; provided however, that in the event any portion of such property is not used exclusively for the enrolled member's residence but is used for other purposes, such portion shall be subject to taxation and the remaining portion only shall be entitled to the exemption provided by this section;
- D. The enrolled member has been certified by the Town of Patterson as the authority having jurisdiction for the incorporated volunteer fire company, fire department, or voluntary ambulance service, as being an enrolled member of such incorporated volunteer fire company, fire department, or voluntary ambulance service for a period of two full consecutive years of service;
- E. The enrolled member has been certified by the Town of Patterson as the authority having jurisdiction for the incorporated volunteer fire company, fire department, or ambulance service, as meeting the minimum service requirement and being an enrolled member of such incorporated volunteer fire company, fire department, or voluntary ambulance service during the period for which the exemption is requested as follows;
 - 1. The applicant shall be eligible if they have received credit under the Town of Patterson Length of Service Awards Program as certified by their respective fire company through their annual LOSAP submission and the Town of Patterson LOSAP Administrator for the period of service claimed in the application; or
 - 2. The applicant shall be eligible if they have responded to at least 10% of the total number of fire calls or 10% of the total number of ambulance calls received by the Department for the calendar year in question.
 - 3. The applicant shall be eligible if they have volunteered at least 400 hours with the Patterson EMS service.

§ 142-19. Application for exemption.

- A. Annually an application for an exemption, along with the certifications defined above, shall be filed with the applicable Town Assessor on or before the taxable status date on a form as prescribed by the Commissioner of the Office of Real Property Tax Services.
- B. Certification shall be required for any period of time claimed by an applicant that is not already on file with the applicable town assessor.

- C. The assessor shall review the application and certification to ensure they have satisfied the requirements of this law.

§ 142-20. Lifetime exemption.

- A. Any enrolled member of an incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service who accrues more than 20 years of active service with the Patterson Fire Department No. 1 or the Putnam Lake Fire Department and is so certified by the authority having jurisdiction for the incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service, shall be granted the 10% percent exemption as authorized by this section for the remainder of his or her life as long as his or her primary residence is located within the Town of Patterson.
 - 1. Active service is determined by the years or service credit for LOSAP. For years of service prior to 1993, the member's fire department, or such other qualified authority must certify that the member was active for any year the member is seeking credit to achieve 20 years of active service.
- B. For purposes of this exemption, aggregation of service between Patterson Fire Department No. 1 and the Putnam Lake Fire Department is permitted. Aggregation of service from other fire departments is permitted for up to 10 years of service.

§ 142-21. Spousal exemption where member is killed in the line of duty.

Un-remarried spouses of volunteer firefighters or volunteer ambulance workers killed in the line of duty during service to the Patterson Fire Department No. 1 or the Putnam Lake Fire Department: An exemption granted under this chapter shall be continued, and a pre-existing exemption shall be reinstated, where the exemption was previously claimed by an enrolled member of an incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service, to such deceased enrolled member's un-remarried spouse if such member is killed in the line of duty; provided, however, that:

- A. Such un-remarried spouse is certified by the authority having jurisdiction for the incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service as an un-remarried spouse of an enrolled member of such incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service who was killed in the line of duty; and
- B. Such deceased volunteer had been an enrolled member for at least five years; and
- C. Such deceased volunteer had been receiving the exemption prior to his or her death.

§ 142-22. Spousal exemption where member is deceased.

Un-remarried spouses of deceased volunteer firefighters or volunteer ambulance workers. An exemption granted under this article shall be continued, and a pre-existing exemption shall be reinstated, to an un-remarried spouse of a deceased enrolled member of an incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service; provided, however, that:

- A. Such un-remarried spouse is certified by the authority having jurisdiction for the incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service as an un-remarried spouse of a deceased enrolled member of such incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service; and
- B. Such deceased volunteer had been an enrolled member for at least twenty years; and
- C. Such deceased volunteer and un-remarried spouse had been receiving the exemption for such property prior to the death of such volunteer.

§ 142-23. Continuation of exemption.

No applicant who is a volunteer firefighter or volunteer ambulance worker who by reason of such status is receiving any benefit under the provisions of this article on the effective date of this section shall suffer any diminution of such benefit because of the provisions of this section.

§ 142-24. Effective Date.

This article shall take effect immediately upon the filing with the Secretary of State and shall be implemented by the Assessor at the next taxable status date of March 1 following its adoption.

§ 142-25. Severability.

If any clause, sentence, paragraph, subdivision, section or part of this local law or Chapter shall be adjudged by any court of competent jurisdiction to be invalid, such judgment, shall not affect, impair or invalidate the remainder thereof but shall be confined in its operation to the clause, sentence, paragraph, subdivision, section or part thereof directly involved in the controversy in which such judgment is rendered.