

Local Law Filing

(Use this form to file a local law with the Secretary of State.)

Text of law should be given as amended. Do not include matter being eliminated and do not use italics or underlining to indicate new matter.

County City Town Village
(Select one.)

of Seneca

FILED
STATE RECORDS

JUL 05 2023

DEPARTMENT OF STATE

Local Law No. 4 of the year 2023

A local law a Local Law providing a real property exemption for volunteer firefighters and ambulance workers pursuant to Section 466(A) of the real property tax law
(Insert Title)

Be it enacted by the Board of Supervisors of the
(Name of Legislative Body)

County City Town Village
(Select one.)

of Seneca

as follows:

SECTION 1. Legislative intent and purpose.

(a) The Seneca County Board of Supervisors finds and determines that attracting and retaining quality volunteer firefighters and emergency medical personnel is one of the most critical problems facing a number of communities in Seneca County and that maintaining effective emergency protection depends on the ability to train and retain volunteers.

(b) The Board of Supervisors finds and determines that it is essential for the County and its municipalities to provide real property tax exemptions as an incentive to attract new volunteers and help combat a persistent and alarming decline in the number of volunteers serving as active responders to fire and medical emergencies. Unless recruits are found to replace retiring volunteers and seasoned members are encouraged to continue their volunteer service, the health and safety of citizens served by the volunteer firefighter and emergency medical personnel corps may be jeopardized.

(c) The Board of Supervisors further finds and determines that real property tax exemptions are an appropriate way to recognize the personal sacrifices and dedication of these community-spirited men and women who unselfishly give their time and risk their safety to protect their neighbors without compensation.

(d) The purpose of this Local Law is to adopt the real property tax exemptions provided for volunteer firefighters and emergency medical personnel in accordance with Section 466-a of the Real Property Tax Law.

(If additional space is needed, attach pages the same size as this sheet, and number each.)

SECTION 2. Real Property Tax Exemption.

Real property owned by an enrolled member of an incorporated volunteer fire company, fire department or incorporated voluntary ambulance service or such enrolled member and spouse residing in the County of Seneca shall be exempt from taxation to the extent of 10 percent of the assessed value of such property for County purposes, exclusive of special assessments.

SECTION 3. Qualifications and Certifications.

Such exemption shall only be granted to an enrolled member of an incorporated volunteer fire company, fire department or incorporated voluntary ambulance services if:

- (a) the applicant resides in the County of Seneca and is a member of an incorporated volunteer fire company or fire department or incorporated voluntary ambulance service which provides service within a village, town, or school district partially or wholly within Seneca County.
- (b) the real property which is the subject of such exemption is the primary residence of the applicant.
- (c) the real property is used exclusively for residential purposes; provided however, that in the event any portion of such property is not used exclusively for the applicant'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 Local Law.
- (d) the applicant has obtained and presented to the assessor responsible for the jurisdiction of the real property for which the exemption is requested a certification in a prescribed form, (NYS RP-466-a-vol, or successor) issued by the authority having jurisdiction for the incorporated volunteer fire company or fire department indicating that the applicant has been an enrolled member of such incorporated volunteer fire company or fire department for at least two years or the applicant has been certified by the authority having jurisdiction for the incorporated voluntary ambulance service as an enrolled member of such incorporated voluntary ambulance service for at least two years.

SECTION 4. Continuation of eligibility requirements.

The applicant shall maintain continual eligibility for the exemption in accordance with General Municipal Law Section 217 requirements for the Service Award Program by annual re-certification and presentation to the appropriate tax assessor on or before taxable status date for each year the exemption is requested.

Eligibility is based on the Service Award Program noted above, which defines active service as the accrual of a total of fifty (50) points during each anniversary year in accordance with the following:

- (a) One point shall be granted to a volunteer firefighter or member of a volunteer ambulance corps for each of the following activities performed:
 - i. Participation in a single training session.
 - ii. Participation in a single drill.
 - iii. Completion of a single work night.
 - iv. Completion of each year of service.
 - v. Election or appointment to a position within the volunteer company, including as a delegate to a firefighter's convention.
 - vi. Teaching a public education fire prevention class without compensation to a school, non-profit, or civics organization.
 - vii. Attendance at a single official meeting of a volunteer company.

- viii. Participation in a single response and/or standby.
 - ix. Volunteers either temporarily and totally, or partially and permanently disabled, as certified by the workers compensation board, during the course of service or while actively engaged in providing line of duty services, shall receive five (5) points for each full month of disability.
 - x. Volunteers whose continuous service is interrupted by up to four years of full-time active military duty are eligible for fifty (50) points each full year, prorated for service less than a year.
- (b) At the start of a new anniversary year, the total number of points accumulated by each individual shall return to zero.
- (c) A fifty (50) point total must be accumulated by the end of each year of service to remain eligible for the ten percent (10%) reduction of county, town, village, and school real property taxes.

SECTION 5. Twenty-year active members.

Any enrolled member of an incorporated volunteer fire company, fire department or incorporated voluntary ambulance service who accrues more than twenty years of total active service, as defined in Section 4 hereof, 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 ten 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 County of Seneca.

SECTION 6. Un-remarried Surviving Spouses of Volunteers killed in the line of duty.

An un-remarried spouse of a volunteer firefighters or volunteer ambulance workers killed in the line of duty may receive the real property tax exemption if:

- (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 volunteer 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.

SECTION 7. Un-remarried Surviving Spouses of Volunteers with at least Twenty Years of Service.

An un-remarried spouse of a volunteer firefighters or volunteer ambulance workers with twenty years of service may receive the real property tax exemption if:

- (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 volunteer ambulance service who was killed in the line of duty.
- (b) Such deceased volunteer had been an enrolled member for at least twenty years.
- (c) Such deceased volunteer and un-remarried spouse had been receiving the exemption of such property prior to the death of such volunteer.

SECTION 8. Application process.

- (a) Applications for such exemption, including department certification, shall be filed with the assessor of the village or town on or before the taxable status date on a form as prescribed by the New York State Commissioner for the Office of Real Property Tax Services. ((NYS RP-466-a-vol, or successor)

- (b) The assessor of the village or town shall have the duty and responsibility of procuring and filing a copy of such certification prior to granting the exemption provided for by this Local Law.

SECTION 9. No diminution of current benefits.

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 law on the effective date of this Local Law shall suffer any diminution of such benefit because of the provisions of this Local Law.

SECTION 10. Effective Date.

This local law shall take effect upon its filing with the Secretary of State and shall apply to taxable status dates occurring on or after such date.

(Complete the certification in the paragraph that applies to the filing of this local law and strike out that which is not applicable.)

1. (Final adoption by local legislative body only.)

I hereby certify that the local law annexed hereto, designated as local law No. 4 of 2023 of the (County)(City)(Town)(Village) of Seneca was duly passed by the Seneca County Board of Supervisors on June 13 2023, in accordance with the applicable provisions of law.
(Name of Legislative Body)

2. (Passage by local legislative body with approval, no disapproval or repassage after disapproval by the Elective Chief Executive Officer*.)

I hereby certify that the local law annexed hereto, designated as local law No. _____ of 20____ of the (County)(City)(Town)(Village) of _____ was duly passed by the _____ on _____ 20____, and was (approved)(not approved) *(Name of Legislative Body)* (repassed after disapproval) by the _____ and was deemed duly adopted *(Elective Chief Executive Officer*)* on _____ 2023, in accordance with the applicable provisions of law.

3. (Final adoption by referendum.)

I hereby certify that the local law annexed hereto, designated as local law No. _____ of 20____ of the (County)(City)(Town)(Village) of _____ was duly passed by the _____ on _____ 20____, and was (approved)(not approved) *(Name of Legislative Body)* (repassed after disapproval) by the _____ on _____ 20____. *(Elective Chief Executive Officer*)*

Such local law was submitted to the people by reason of a (mandatory)(permissive) referendum, and received the affirmative vote of a majority of the qualified electors voting thereon at the (general)(special)(annual) election held on _____ 20____, in accordance with the applicable provisions of law.

4. (Subject to permissive referendum and final adoption because no valid petition was filed requesting referendum.)

I hereby certify that the local law annexed hereto, designated as local law No. _____ of 20____ of the (County)(City)(Town)(Village) of _____ was duly passed by the _____ on _____ 20____, and was (approved)(not approved) *(Name of Legislative Body)* (repassed after disapproval) by the _____ on _____ 20____. Such local *(Elective Chief Executive Officer*)* law was subject to permissive referendum and no valid petition requesting such referendum was filed as of _____ 20____, in accordance with the applicable provisions of law.

* Elective Chief Executive Officer means or includes the chief executive officer of a county elected on a county-wide basis or, if there be none, the chairperson of the county legislative body, the mayor of a city or village, or the supervisor of a town where such officer is vested with the power to approve or veto local laws or ordinances.

5. (City local law concerning Charter revision proposed by petition.)

I hereby certify that the local law annexed hereto, designated as local law No. _____ of 20____ of the City of _____ having been submitted to referendum pursuant to the provisions of section (36)(37) of the Municipal Home Rule Law, and having received the affirmative vote of a majority of the qualified electors of such city voting thereon at the (special)(general) election held on _____ 20____, became operative.

6. (County local law concerning adoption of Charter.)

I hereby certify that the local law annexed hereto, designated as local law No. _____ of 20____ of the County of _____ State of New York, having been submitted to the electors at the General Election of November _____ 20____, pursuant to subdivisions 5 and 7 of section 33 of the Municipal Home Rule Law, and having received the affirmative vote of a majority of the qualified electors of the cities of said county as a unit and a majority of the qualified electors of the towns of said county considered as a unit voting at said general election, became operative.

(If any other authorized form of final adoption has been followed, please provide an appropriate certification.)

I further certify that I have compared the preceding local law with the original on file in this office and that the same is a correct transcript therefrom and of the whole of such original local law, and was finally adopted in the manner indicated in paragraph 1____ above.

Amanda C. Van

Clerk of the county legislative body, City, Town or Village Clerk or officer designated by local legislative body

Date: 6/20/23

(Seal)