

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 Niagara

Local Law No. 4 of the year 2023

A local law Authorizing Real Property Tax Exemption for Volunteer Firefighters and Volunteer
(Insert Title)
Ambulance Service Workers

Be it enacted by the Niagara County Legislature of the
(Name of Legislative Body)

County City Town Village
(Select one:)

of Niagara as follows:

Section 1. Purpose

New York State Real Property Tax Law was amended by the Laws of 2022, Chapter 670 adding a new provision §466-a. This section provides for an up to ten percent partial real property county tax exemption for the assessed value of the primary residence owned by a qualified and certified enrolled member of the incorporated volunteer fire company, fire department or incorporated volunteer ambulance service. The intent of this Local law is to permit the partial real property tax exemption for such qualified enrolled members of said emergency services organizations for real property taxes imposed by the County. Members of volunteer fire departments and ambulance corps provide valuable services to the people of Niagara County. In order to be certified and recertified, such volunteers must undertake numerous hours of training on their own time and often their own expense. The purpose of this exemption is to maintain the ranks of the volunteers while encouraging other volunteers to join.

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

Section 2. Authority

Pursuant to Chapter 670 of the Laws of 2022, effective December 9, 2022, the state Real Property Tax Law was amended by adding a new §466-a authorizing local governments including towns to enact by local law, ordinance or resolution such partial tax exemption for County real property taxes to qualified enrolled members of said emergency services organizations, following public hearing.

Section 3. Requirements

Pursuant to Section 466-a of the New York State Real Property Tax Law, 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 Niagara County shall be exempt from taxation to the extent of 10 (10) percent of the assessed value of such property for County purposes, exclusive of special assessments. A ten percent (10%) exemption from taxation shall not be granted to an enrolled member of an incorporated volunteer fire company, fire department or incorporated voluntary ambulance service residing in Niagara County or such enrolled member and spouse unless:

1. The applicant resides in the city, town or village which is served by such incorporated volunteer fire company, fire department or incorporated voluntary ambulance service; and
2. The property is the primary residence of the applicant; and
3. 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 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 section; and
4. The applicant has been certified by the authority having jurisdiction for the incorporated volunteer fire company, fire department or voluntary ambulance service as an enrolled member of such incorporated volunteer fire company, fire department or voluntary ambulance service for a period of five years of service
5. The applicant must file a certificate from his or her qualifying organization that he or she is an enrolled member. Such certification of membership must certify that the member received credit under a service award program defined by Article 11-A, 11-AA, 11-AAA or 11-AAAA of the General Municipal Law for the period of service claimed in the application.

Section 4. Lifetime Exemption

Any enrolled member of an incorporated volunteer fire company, fire department or incorporated voluntary ambulance service who accrues more than twenty years of active service 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 such county.

Section 5. 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

1. An exemption granted under this Local law 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.

Section 6. Spousal Exemption Where Member is Deceased.

Un-remarried spouses of deceased volunteer firefighters or volunteer ambulance workers

1. An exemption granted under this Local Law 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

Section 9. Application for Exemption

1. Application for such exemption, along with the certificate of membership defined above, shall be filed with the applicable town assessor on or before the taxable status date on a form as prescribed by New York State
2. Certification shall be required for any period of time claimed by an applicant that is not already on file with the applicable town assessor.
3. The assessor shall review the application and certification to ensure they have satisfied the requirements of this law.

Section 10. No Diminution of Benefits

No applicant who is a volunteer firefighter or volunteer ambulance worker who by reason of such status is receiving any benefit under the provision of Article 4 of the state Real Property Tax Law pm the effective date of this Local Law shall suffer any diminution of such benefit because of the provisions of this Local Law.

Section 11. Effective Date

This Local Law shall be effective upon its filing with the New York State Secretary of State in accordance with Section 27 of the Municipal Home Rule Law.

(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 Niagara was duly passed by the Niagara County Legislature on May 16 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 _____ 20____, 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.

Alvin T. Tomarino
Clerk of the county legislative body, City, Town or Village Clerk or officer designated by local legislative body

Date: May 17 2023

(Seal)