

Local Law Filing

NEW YORK STATE DEPARTMENT OF STATE
41 STATE STREET, ALBANY, NY 12231

(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~~ of HOWARD
Town
~~Village~~

Local Law No. 4 of the year 19X 2003

A local law entitled Volunteer Firefighters' Property Tax Exemption
(Insert Title)

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

County
~~City~~ of Howard as follows:
Town
~~Village~~

*See copy of Local Law annexed hereto.

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

LOCAL LAW NO. 4, 2003

**TOWN OF HOWARD
VOLUNTEER FIREFIGHTERS' PROPERTY TAX EXEMPTION**

1. TITLE

This law shall be known as the "Town of Howard Volunteer Firefighters' Property Tax Exemption".

2. AUTHORITY

This law is enacted pursuant to Real Property Tax Law Section 466-a and Municipal Home Rule Law Section 10.

3. PURPOSE

The Town Board recognizes the role of the volunteer firefighters and ambulance workers in securing the safety and well being of our communities. The Town Board hereby finds that it is in the best social and economic interests of the Town of Howard to encourage volunteerism for said purposes. To that end, by providing the following exemption it is the intent to so encourage volunteerism for our various fire and ambulance companies.

4. EXEMPTIONS FOR CERTAIN VOLUNTEER FIREFIGHTERS AND AMBULANCE WORKERS.

- (a) 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 Town of Howard shall be exempt from taxation to the extent of ten percent of the assessed value of such property for Town purposes, exclusive of special assessments provided, however, that such exemption shall in no event exceed \$3,000 multiplied by the latest state equalization rate for the assessing unit in which such real property is located.
- (b) Such exemption shall not be granted to an enrolled member of an incorporated volunteer fire company, fire department or incorporated voluntary ambulance service residing in the Town unless:
 - (i) the applicant resides in the Town which is served by such incorporated volunteer fire company or fire department or incorporated voluntary ambulance service;
 - (ii) the property is the primary residence of the applicant;
 - (iii) 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
 - (iv) the applicant has been certified by the authority having jurisdiction for the incorporated volunteer fire company or fire department as an enrolled member of such incorporated volunteer fire company or fire department for at least five 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 five years. Said certification shall be made to the Chairman of the Town Board of Assessors.

- (c) Application for such exemption shall be filed with the assessor on or before the taxable status date on a form as prescribed by the state board.
- (d) 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.

5. CERTIFICATION

The person eligible to receive such exemption must submit annually to the Town Assessor's office, with his or her application for said exemption, a sworn statement, signed by two officers of said incorporated volunteer fire company, fire department or incorporated volunteer ambulance service, that certifies the years of service said person has given to the incorporated volunteer fire company, fire department or incorporated volunteer ambulance service and his or her continued active enrollment in said organization. The failure to submit this application and sworn statement to the Town Assessor's office by the applicable taxable status date shall disqualify said person for such exemption for the year associated therewith.

6. INCONSISTENCY

All other local laws and ordinances of the Town of Howard inconsistent with the provisions of this Local law are hereby repealed; provided, however, that such repeal shall be only to the extent of such inconsistency and in all other respects this Local Law shall be in addition to such other local laws or ordinances regulating and governing the subject matter covered by this local law.

7. UNCONSTITUTIONALITY AND ILLEGALITY

If any clause, sentence, paragraph, word, section or part of this Local Law shall be adjudged by any court of competent jurisdiction to be unconstitutional, illegal or invalid, such judgement shall not affect, impair, or invalidate any paragraph, word, section or part thereof not directly involved in the controversy in which such judgement shall have been rendered.

8. EFFECTIVE DATE

This local law shall take effect immediately upon filing with the Secretary of State.

(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 ~~19~~ 2003 of the (County)(City)(Town)(Village) of Howard was duly passed by the ~~Town Board~~ Town Board on April 9, 2003 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 19____ of the (County)(City)(Town)(Village) of _____ was duly passed by the _____ on _____ 19____, and was (approved)(not approved)(repassed after disapproval) by the _____ and was deemed duly adopted on _____ 19____, in accordance with the applicable provisions of law.
(Name of Legislative Body)
(Elective Chief Executive Officer*)

3. (Final adoption by referendum.)

I hereby certify that the local law annexed hereto, designated as local law No. _____ of 19____ of the (County)(City)(Town)(Village) of _____ was duly passed by the _____ on _____ 19____, and was (approved)(not approved)(repassed after disapproval) by the _____ on _____ 19____. 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 _____ 19____, in accordance with the applicable provisions of law.
(Name of Legislative Body)
(Elective Chief Executive Officer*)

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 19____ of the (County)(City)(Town)(Village) of _____ was duly passed by the _____ on _____ 19____, and was (approved)(not approved)(repassed after disapproval) by the _____ on _____ 19____. Such local law was subject to permissive referendum and no valid petition requesting such referendum was filed as of _____ 19____, in accordance with the applicable provisions of law.
(Name of Legislative Body)
(Elective Chief Executive Officer*)

* 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 19____ 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 _____ 19____, 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 19____ of the County of _____ State of New York, having been submitted to the electors at the General Election of November _____ 19____, 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 _____, above.

Loreen A. Karr

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

LOREEN A. KARR, Town Clerk

Date: April 9, 2003

(Seal)

(Certification to be executed by County Attorney, Corporation Counsel, Town Attorney, Village Attorney or other authorized attorney of locality.)

STATE OF NEW YORK
COUNTY OF STONEMAN

I, the undersigned, hereby certify that the foregoing local law contains the correct text and that all proper proceedings have been had or taken for the enactment of the local law annexed hereto.

Thomas W. Reed II

Signature Thomas W. Reed II, Esq.

ATTORNEY FOR THE TOWN
Title

~~X~~County
~~X~~City of Howard
XTown
~~X~~Village
~~X~~X

Date: 4/9/03