

BE IT ORDAINED AND ENACTED ON FEBRUARY 08, 2023, AND AMENDED ON FEBRUARY 22, 2023 BY THE TOWN OF CICERO, COUNTY OF ONONDAGA, STATE OF NEW YORK, AS FOLLOWS:

LOCAL LAW FILING – Town of Cicero

**Local Law No. 5 of the year 2023**

A local law adopting a resolution that the Town Board approves local law enacting Real Property Tax Exemptions established pursuant to the new Chapter 670 (Section 466) for volunteer firefighters and ambulance workers who own property in the Town (see below) as proposed by adopting Local Law 5 of 2023 as drafted and submitted. This Local Law shall become effective upon filing with the NY Secretary of State.

**Be it enacted by the Town Board of the Town of Cicero as follows:**

- I. Local Law 5 of 2023 – Approves enacting Real Property Tax Exemptions established pursuant to the new Chapter 670 (Section 466) for volunteer firefighters and ambulance workers who own property in the Town is added hereby:**

Motion was made by Councilor Karp.

**Whereas**, the New York State law and the Town of Cicero Code currently allow for partial property tax exemptions for Volunteer Firefighters and Ambulance Workers pursuant to Section 466 of the NY RPTL and Local Law 17 of the Town of Cicero, and,

**Whereas**, the New York State Legislature recently adopted Chapter 670 of the Laws of 2022, amending and replacing Section 466 a- of the RPTL calling for a tax exemption for qualifying Firefighters and Ambulance workers who own real property in the Town of up to 10% of the base property assessment for Town taxes which becomes effective in 2025 by operation of law, unless sooner adopted by the taxing municipal entity, and,

**Whereas**, to help recruit and maintain volunteer firefighters and ambulance workers living in the Town to help serve our Town citizens, the Town of Cicero wishes to adopt the new exemption rules immediately,

**THEREFORE, IT IS HEREBY** moved, the Town of Cicero hereby adopts the new amendment of Section 466 of the New York State Real Property Tax Law “Volunteer Firefighter and Ambulance Worker Exemption” effective as of the date of filing of this resolution with the Town Clerk.

To be known as Local Law #5 of 2023.

Motion was made by Councilor Mirizio.

**Whereas**, on February 8<sup>th</sup>, 2023, following a public hearing and upon proper notice, the Town of Cicero adopted a resolution immediately adopting a proposed amendment to Section 466 of the New York State Real Property Tax Law “Volunteer Firefighter and Ambulance Worker Exemption,” and,

**Whereas**, the proposed law allows municipalities to choose the minimum eligibility standard from between two (2) to five (5) years of service to qualify for the exemptions, and,

**Whereas**, the Town of Cicero wants to amend the previously adopted resolution of the Board to include and clarify the service time frame eligibility standard to qualify for the exemption,

**THEREFORE, IT IS HEREBY** moved, the Town of Cicero hereby adds the adoption of a two (2) year minimum service requirement for exemption eligibility. Members must serve a minimum of at least two (2) years to qualify. This resolution amends the previously adopted resolution of the Board and shall be effective as of the date of filing of this resolution with the Town Clerk. To be known as Local Law #5 of 2023.

**II. Effective Date**

This Local Law shall take effect upon filing with the Secretary of State.

**TOWN OF CICERO**  
PLEASE TAKE NOTICE that the Town of Cicero Town Board will be holding a public hearing on February 8, 2023, commencing at 6:30 pm local time to consider the adoption of a resolution approving and immediately thereafter enacting the real property tax exemptions established pursuant to the new Chapter 670 of the Laws of 2022 recently enacted by the New York State Legislature. The newly amended Section 466 of the Real Property Tax Law allows an up to 10% tax exemption on Town taxes for qualifying volunteer firefighters and ambulance workers who own real property in the Town effective by operation of law in 2035 unless sooner enacted by the taxing jurisdiction. At the public hearing, the Town Board will also consider whether to adopt additional benefits for volunteers with at least twenty (20) years of service.  
SR-305038

Date: February 1, 2023  
TOWN BOARD TOWN OF CICERO  
COUNTY OF ONONDAGA, NEW YORK

Tracy Cosilmon  
Cicero Town Clerk