# NEW YORK STATE DEPARTMENT OF STATE 162 WASHINGTON AVENUE, 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.

A LOCAL LAW TO AMEND THE CODE OF THE TOWN OF LLOYD CHAPTER 92 BY RESCINDING ARTICLE V "EXEMPTION FOR VOLUNTEER FIRE FIGHTERS & AMBULANCE WORKERS" AND REPLACE SAME WITH A NEW ARTICLE V ENTITLED "EXEMPTION FOR VOLUNTEER FIRE FIGHTERS".

Be it enacted	by the Town Board of the
	County
	City
	Town of as follows:
	Village

SEE ATTACHED

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

1 (2 mai adoption by local legislative body office	1.	(Final adoption	by	local	legislative	body	only.	)
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I hereby certify that the local law annexed hereto, designated as local law 2 of 2023 of the Town of Lloyd was duly passed by the Town Board on February 15, 2023 in accordance with the applicable provisions of law.

I hereby certify that the lo (County)(City)(Town)(Vi	cal law annexed llage) of	hereto, designated as le	ocal law No was duly passed	of 200of the	
(County)(City)(Town)(Vi	on	, 200, and was (ap	pproved)(not approvuly adopted on	ved) (repassed after	200 in
accordance with the appli-	cable provisions	of law.		·	
3. (Final adoption by r	<del>eferendum.)</del>				
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<sup>5. (</sup>City local law concerning Charter revision proposed by petition.)

I hereby certify that the local law annexed hereto, designated as local law No
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 on200, 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 200, 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 one, above.
Wendy Rosinski Town Clerk
(Seal) Date: 2.16, 2023

#### **LOCAL LAW B - 2023**

A LOCAL LAW TO AMEND THE CODE OF THE TOWN OF LLOYD CHAPTER 92 BY RESCINDING ARTICLE V "EXEMPTION FOR VOLUNTEER FIRE FIGHTERS & AMBULANCE WORKERS" AND REPLACE SAME WITH A NEW ARTICLE V ENTITLED "EXEMPTION FOR VOLUNTEER FIRE FIGHTERS".

#### Section 1

The Code of the Town of Lloyd, Chapter 92, entitled "Taxation", be and the same is hereby amended by deleting Article V, "Exemption for Volunteer Fire Fighters and Ambulance Workers" and replacing same with a new Article V, "Exemption for Volunteer Firefighters":

"Article V.

§ 92-12 Purpose.

This Local Law is enacted for the purpose of providing a partial tax exemption upon certain real property based upon the owner's membership in the Highland Fire Department or Clintondale Fire Department volunteer organizations, as permitted by Section 466-a of New York's Real Property Tax Law.

§ 92-13 Legislative Intent.

The purpose of this article is to provide a partial exemption from taxation imposed by the Town of Lloyd upon certain real property situated within the Town of Lloyd owned by persons who voluntarily serve as members of the Highland Fire Department or Clintondale Fire Department under the parameters set forth herein, pursuant to the authority vested in the Town by § 466-a of the Real Property Tax Law of the State of New York.

## § 92-14 Partial Exemption Granted.

- A. Real property owned by an enrolled volunteer member of the Highland Fire Department or Clintondale Fire Department, or such enrolled member and spouse, residing within the Town of Lloyd shall be exempt from taxation to the extent of ten percent (10%) of the assessed value of such property for Town purposes, exclusive of special assessments.
- B. Such exemption shall not be granted to an enrolled member of the Highland Fire Department or Clintondale Fire Department unless:
  - 1. The applicant resides within the Town of Lloyd; 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; and
- 4. The applicant has been certified by the authority having jurisdiction for the Highland Fire Department or Clintondale Fire Department as an active member of said Department having served a minimum of two (2) consecutive years of service. The Chief of the Department, or his/her designee, shall determine eligibility for the exemption established hereunder utilizing the official service records of each applicant.

### § 92-15 Lifetime Partial Exemption Eligibility.

Any enrolled member of the Highland Fire Department or Clintondale Fire Department who accrues more than twenty (20) years of active service and is so certified by the said Fire District and said certification is provided to the Town of Lloyd Assessor, 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 Town of Lloyd.

§ 92-16 Line of Duty Death Partial Exemption Eligibility.

Un-remarried spouses of volunteer firefighters killed in the line of duty shall be entitled to continue the partial exemption granted hereunder provided, however, that:

- 1. Such un-remarried spouse is certified by the Town of Lloyd as an unremarried spouse of an enrolled member of the Highland Fire Department or Clintondale Fire Department who was killed in the line of duty; and
- 2. such deceased volunteer had been an enrolled member for at least five (5) years; and
- 3. such deceased volunteer had been receiving the exemption prior to his or her death.

§ 92-17 Deceased Member Partial Exemption Eligibility.

Un-remarried spouses of deceased volunteer firefighters shall be entitled to continue the partial exemption granted hereunder provided, however, that:

1. Such un-remarried spouse is certified by the Town of Lloyd as an un-

remarried spouse of an enrolled member of the Highland Fire Department or Clintondale Fire Department who is deceased; and

- 2. such deceased volunteer had been an enrolled member for at least twenty years; and
- 3. such deceased volunteer and un-remarried spouse had been receiving the exemption prior to his or her death.

§ 92-18 Application Procedure.

A volunteer firefighter worker must annually, on or before the applicable taxable status date, file an application for such property tax exemption with the assessor responsible for preparing the assessment roll for the Town of Lloyd, on a form as prescribed by the New York State Commissioner of Taxation and Finance. "

#### Section 2. Severability

If any part or provision of this Local Law or the application thereof to any person or circumstance be adjudged invalid by any court of competent jurisdiction, such judgment shall be confined in its operation to the part or provision or application directly involved in the controversy in which such judgment shall have been rendered and shall not affect or impair the validity of the remainder of this Local Law or the application thereof to other persons or circumstances, and the Town Board of Town of Lloyd hereby declares that it would have passed this Local Law or the remainder thereof had such invalid application or invalid provision been apparent.

## Section 3. Repeal

All ordinances, local laws and parts thereof inconsistent with this Local Law are hereby repealed.

## Section 4. Authority

This Local Law is enacted pursuant to the Municipal Home Rule Law and Real Property Tax Law §466-a. This Local Law shall supersede the provisions of Town Law to the extent it is inconsistent with the same, and to the extent permitted by the New York State Constitution, the Municipal Home Rule Law, or any other applicable statute.

#### Section 5. Effective Date

This law shall become effective upon filing with the office of the New York State Secretary of State in accordance with section 27 of the Municipal Home Rule Law.