



## TOWN OF PENFIELD

3100 Atlantic Avenue, Penfield, NY 14526-9798  
Phone 585-340-8629 Fax 585-340-8752

February 9, 2024

Ms. Linda Lasch  
Principal File Clerk  
NYS Dept. of State  
Division of Corporations  
One Commerce Plaza  
99 Washington Avenue  
Albany, New York 12231

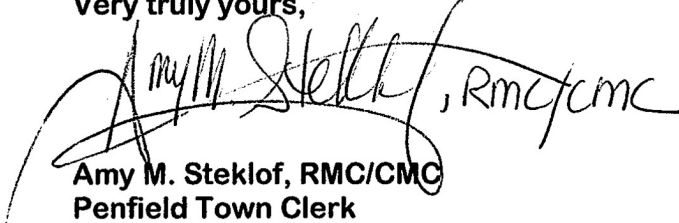
Dear Ms. Lasch:

Enclosed please find the original filing papers for Local Law No.1 of 2024 for the Town of Penfield entitled "To Amend Town Code Chapter 207 (Taxation and Assessment) to modify Real Property Tax Exemption for Volunteer Fire and Ambulance Workers. This local law was adopted by the Town Board on Wednesday February 7, 2024.

Please send confirmation that you have received this mailing and, if possible, an estimated date of filing.

If there is any further information you require, please don't hesitate to contact me at [steklof@penfield.org](mailto:steklof@penfield.org) or call me directly at (585) 340-8629.

Very truly yours,

  
Amy M. Steklof, RMC/CMC  
Penfield Town Clerk

Enc.

# 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 Penfield

Local Law No. No. 1 of the year 2024

A local law To Amend Town Code Chapter 207 (Taxation and Assessment) to Modify Real Property  
(Insert Title)  
Tax Exemption for Volunteer Fire and Ambulance Workers.

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

County  City  Town  Village  
(Select one.)

of Penfield as follows:

\* See Attached

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

(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. 1 of 2024 of the (County)(City)(Town)(Village) of Penfield was duly passed by the Town Board on February 7, 2024, 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) (repassed after disapproval) by the \_\_\_\_\_ and was deemed duly adopted on \_\_\_\_\_ 20\_\_\_\_, 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 20\_\_\_\_ of the (County)(City)(Town)(Village) of \_\_\_\_\_ was duly passed by the \_\_\_\_\_ on \_\_\_\_\_ 20\_\_\_\_, and was (approved)(not approved) (repassed after disapproval) by the \_\_\_\_\_ on \_\_\_\_\_ 20\_\_\_\_.  
*(Name of Legislative Body)*  
*(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) (repassed after disapproval) by the \_\_\_\_\_ on \_\_\_\_\_ 20\_\_\_\_. Such local 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.  
*(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 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 \_\_\_\_\_ above.

*Ann M. DeWitt, RMC/CMC*  
Clerk of the county legislative body, City, Town or Village Clerk or officer designated by local legislative body

Date: 2/9/24

(Seal)

PENFIELD TOWN BOARD RESOLUTION NO. 24T- 051

DATE: February 7, 2024

BY: Councilperson Lee

Law & Finance Committee

NAME Adopt a Local Law to Amend Town Code Chapter 207 (Taxation and Assessment) to Modify Real Property Tax Exemption for Volunteer Fire and Ambulance Workers

WHEREAS, the Town determined that the tax exemptions for seniors provided in Chapter 207 of the Penfield Town Code needed to be updated to conform with recent changes in New York State law; and

WHEREAS, this was determined to be a Type II action under State Quality Environmental Review Act (SEQRA), pursuant to 617.5 (c)(26); and

WHEREAS, the Town conducted a public hearing on the matter on December 6, 2023 in conformance with NYS Municipal Home Rule Law.

NOW, THEREFORE, BE IT

RESOLVED, AND HEREBY ENACTED BY THE TOWN BOARD OF THE TOWN OF PENFIELD AS FOLLOWS:

Local Law No. 1 of 2024, set forth in attached Schedule A; and

BE IT FURTHER RESOLVED, after its adoption by the Town Board of the Town of Penfield, this local law shall take effect immediately upon its filing with the Office of the Secretary of State of the State of New York.

Moved: Lee

Seconded: Teglash

Vote:	Berry	<u>Aye</u>
	Lee	<u>Aye</u>
	Leenhouts	<u>Aye</u>
	Ockenden	<u>Abstain</u>
	Teglash	<u>Aye</u>

FILED  
 PENFIELD, N.Y.  
 2024 JAN 29 PM 3:30  
 ANY M. STEIN OF  
 TOWN CLERK

**Schedule A**

**Town of Penfield  
Draft Local Law No. 1 of 2024**

**A LOCAL LAW  
TO AMEND PENFIELD TOWN CODE ARTICLE XI  
CHAPTER 207  
(TAX EXEMPTION FOR VOLUNTEER FIRE AND AMBULANCE SERVICE  
WORKERS)**

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

**Section 1. Purpose – Conformance with Real Property Tax Law § 466-a.** The Town Board of the Town of Penfield is amending Article XI of Chapter 207 of the Town Code (Tax Exemption for Volunteer Fire and Ambulance Service Workers) to conform with recent legislation amending the Real Property Tax Law.

**Section 2. Amendments.** The following revisions, additions and deletions to Article XI of Chapter 207 of the Penfield Town Code are proposed. New text is underlined and deleted text is marked with a strike-through:

**§ 207-42 Title.**

This article shall be entitled "Tax Exemption for Volunteer Fire and Ambulance Service Workers and their Un-remarried Spouses."

**§ 207-43 Legislative Intent.**

The Real Property Tax Law has been amended by the addition of a new § 466-K466-a which permits a town to grant a partial tax exemption on 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 or un-remarried spouse of a deceased member. Said partial exemption can be 10% of the assessed value of such property for all Town, part Town and special district purposes.

**§ 207-47 Un-remarried Spouses of Volunteer Firefighters or Volunteer Ambulance Workers Killed in the Line of Duty.**

An un-remarried spouse of a deceased enrolled member of an incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service is eligible for the exemption set forth in this Article if such member is killed in the line of duty provided, however, that:

A. Such an un-remarried spouse is certified by 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.

**§ 207-48 Un-remarried Spouses of Deceased Volunteer Firefighters or Volunteer Ambulance Workers.**

An un-remarried spouse of a deceased enrolled member of an incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service is eligible for the exemption set forth in this Article provided, however, that:

A. Such an un-remarried spouse is certified by 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.

**§ 207-4749 Application.**

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 of Real Property Services.

**§ 207-4850 Administration.**

The Assessor of the Town of Penfield is hereby directed to accept applications for real property tax exemption of persons who are volunteer fire and ambulance service workers and, when satisfied that the application meets all criteria, approve the application and to appropriately code the assessment roll of the Town of Penfield to accurately reflect the exemption on the entitled property.

**§ 207-4951 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 provisions of Article 4 of the Real Property Tax Law on the effective date of this article shall suffer any diminution of such benefit because of the provisions of this article.

**Section 3. Severability.** The invalidity of any word, section, clause, paragraph, sentence, part, or provision of this Local Law shall not affect the validity of any other part of this Local Law, which can be given effect without such part or parts.

**Section 4. Effective Date.** This local law shall take effect immediately upon filing in the office of the Secretary of State of New York as provided by law.