

Local Law Filing

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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 Cazenovia

Local Law No. 4 of the year 2023

A Local Law Amending Article II of Chapter 150 of the Code of the Town of Cazenovia
Enacting A Property Tax Exemption For Volunteer Firefighters and
Volunteer Ambulance Workers Pursuant to Real Property Tax Law § 466-A

Be it enacted by the Town Board _____ of the

(Name of Legislative Body)

County City Town Village

(Select one:)

of Cazenovia _____ as follows:

**TOWN OF CAZENOVIA
LOCAL LAW NO. 4 OF 2023**

**A LOCAL LAW AMENDING ARTICLE II OF CHAPTER 150 OF THE CODE OF THE
TOWN OF CAZENOVIA ENACTING A PROPERTY TAX EXEMPTION FOR
VOLUNTEER FIREFIGHTERS AND VOLUNTEER AMBULANCE WORKERS
PURSUANT TO REAL PROPERTY TAX LAW § 466-A**

Be it enacted by the Town of Cazenovia Town Board, as follows:

SECTION 1. LEGISLATIVE INTENT.

It is the intent of the Town Board of the Town of Cazenovia to provide a real property tax exemption to qualifying volunteer firefighters and volunteer ambulance workers as set forth in Real Property Tax Law § 466-a .

SECTION 2. AUTHORITY.

Real Property Tax Law § 466-a authorizes the Town Board to adopt a local law providing a real property tax exemption of up to ten percent of the assessed value of real property owned by the qualifying volunteer firefighters and volunteer ambulance workers.

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

SECTION 3. AMEND ARTICLE II OF CHAPTER 150 OF THE CODE OF THE TOWN OF CAZENOVIA.

The existing Article II, "Exemptions for Members of Fire/Ambulance Companies," of Chapter 150, "Taxation," of the Code of the Town of Cazenovia shall be repealed and replaced by a new Article II, titled "Volunteer Firefighters and Volunteer Ambulance Workers Exemption," which shall read in its entirety as follows:

“§ 150-3 Grant of exemption.

An exemption of 10% of assessed value of property owned by an enrolled member as set forth below, or such enrolled member and their spouse, is hereby granted from taxation with respect to the real property taxes of the Town of Cazenovia as long as eligibility requirements provided by this chapter are met.

§ 150-4 Eligibility requirements.

Such exemption shall be granted to an enrolled member of an incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service provided that:

- A. The property is owned by the volunteer firefighter or volunteer ambulance worker;
- B. The property is the primary residence of the volunteer firefighter or volunteer ambulance worker;
- C. The property is used exclusively for residential purposes;
- D. The volunteer firefighter or volunteer ambulance worker resides in the Town of Cazenovia and the Town of Cazenovia is served by such incorporated volunteer fire company or fire department or incorporated voluntary ambulance service;
- E. The volunteer firefighter or volunteer ambulance worker is certified by the authority having jurisdiction as an enrolled member of such an incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service; and
- F. The volunteer firefighter or volunteer ambulance worker meets the minimum service requirement established by the Town of Cazenovia, which is hereby established as two (2) years.

§ 150-5 Application.

A volunteer firefighter or volunteer ambulance 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 Cazenovia, on a form as prescribed by the New York State Commissioner of Taxation and Finance. The Town of Cazenovia must maintain written guidelines, available upon request, as to the requirements of an enrolled volunteer member relating to this exemption.

§ 150-6 Certification.

The Town of Cazenovia Town Board must annually file with the Town Assessor, prior to the applicable taxable status date, a list of the active volunteer members who are certified to meet the minimum service requirement. Such list must provide, as of the applicable taxable status date, the number of years of service served by each such enrolled member and such enrolled member's address of residence.

§ 150-7 No diminution of benefits.

An applicant who is receiving any benefit pursuant to Article 4 of the Real Property Tax Law as of the effective date of this Article shall not have any of those benefits diminished because of this Article.

§ 150-8 Grant of lifetime exemption.

Any eligible enrolled member who accrues more than 20 years of active volunteer service (as certified by the authority having jurisdiction) shall be granted the 10% exemption as authorized by this Article for the remainder of his or her life as long as his or her primary residence is located within the Town of Cazenovia.

§ 150-9 Un-remarried spouse of enrolled member killed in the line of duty.

The un-remarried surviving spouse of a deceased enrolled member killed in the line of duty, as certified by the authority having jurisdiction, is qualified to continue to receive an exemption, as long as the deceased volunteer had been an enrolled member for at least five years and had been receiving the exemption at the time of his or her death.

§ 150-10 Un-remarried spouse of deceased enrolled member.

The un-remarried surviving spouse of a deceased enrolled member, as certified by the authority having jurisdiction, is qualified to continue to receive an exemption, as long as the deceased volunteer had been an enrolled member for at least 20 years and the deceased volunteer and un-remarried spouse had been receiving the exemption at the time of his or her death.

§ 150-11 Compatibility with Real Property Tax Law § 466-a.

The right to said exemption set forth in this Article, the procedures for application therefor and the restrictions and limitations thereon shall be as set forth in this Article in accordance with the terms, procedures, restrictions and limitations set forth in the Real Property Tax Law § 466-a. The exemption, the procedures for application therefor and the restrictions and limitations thereon as set forth in Real Property Tax Law § 466-a, as amended, and as from time to time shall be amended, are hereby incorporated by reference into this Article. If any provisions of this Article are in conflict with those set forth in Real Property Tax Law § 466-a, Real Property Tax Law § 466-a shall be controlling.”

SECTION 4. VALIDITY AND SEVERABILITY.

If any clause, sentence, paragraph, section, or part of this Local Law is declared by a Court of competent jurisdiction to be invalid, such judgment shall not affect, impair or invalidate the remainder thereof, but shall be confined in its operation to said clause, sentence, paragraph, section or part of this Local Law.

SECTION 5. EFFECTIVE DATE.

This Local Law shall be effective upon filing with the office of the Secretary of State.