

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 Cayuga

Local Law No. 4 of the year 2023

A local law providing a tax exemption for volunteer firefighters and ambulance workers pursuant to

(Insert Title)

N.Y. Real Property Tax Law

Be it enacted by the Cayuga County Legislature of the
(Name of Legislative Body)

County City Town Village
(Select one:)

of Cayuga

as follows:

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

RESOLUTION NO. 217-23 5/23/23 COA LL ADOPT FIX TAX EXEMPT FOR VOL FIREFIGHTERS AND AMBULANCE

To adopt Local Law No. 4 for the year 2023, a local law providing a tax exemption for volunteer firefighters and ambulance workers pursuant to N.Y. Real Property Tax Law

BY: Hon. Hans Pecher, Chair, Ways & Means Committee

WHEREAS, Local Law No. 4 for the year 2023 was presented to the Cayuga County Legislature on April 25, 2023; and,

WHEREAS, pursuant to law and after proper notice being duly given, the County Legislature held a public hearing on said Local Law No. 4 for 2023 on May 23, 2023, at 5:30 P.M.; now, therefore be it

RESOLVED, that Local Law No. 4 of 2023, entitled “**A TAX EXEMPTION FOR VOLUNTEER FIREFIGHTERS AND AMBULANCE WORKERS PURSUANT TO N.Y. REAL PROPERTY TAX LAW**” as so designated, be and the same is hereby enacted, waiving any and all defects and informalities in the adoption thereof; and be it further

RESOLVED, that the Clerk of the Cayuga County Legislature is directed to publish notice of the adoption of Local Law No. 4 of 2023 in the official newspapers of Cayuga County, one time per week, the first publication to be within ten (10) days of its effective date.



*State of New York }
County of Cayuga }*

I do hereby certify, that I have compared the foregoing copy of a Resolution duly passed and adopted by the Cayuga County Legislature at a meeting held on the 23rd day of May 2023 with the original Resolution, and that the same is a true and correct copy and transcript thereof, and the whole thereof.

Given under my hand and official seal May 24, 2023

Sheila P. Smith

Clerk, Cayuga County Legislature

COUNTY OF CAYUGA
LOCAL LAW NO. 4 OF THE YEAR 2023

**A LOCAL LAW PROVIDING A TAX EXEMPTION FOR VOLUNTEER FIREFIGHTERS AND
AMBULANCE WORKERS PURSUANT TO N.Y. REAL PROPERTY TAX LAW**

BE ENACTED BY the County Legislature of the County of Cayuga, as follows:

SECTION 1 – LEGISLATIVE INTENT: It is the intent of the Cayuga County Legislature to exercise the authority granted to local taxing jurisdictions by N.Y. Real Prop. Tax Law, § 466-a; *Volunteer firefighters and volunteer ambulance workers*, which became effective on December 9, 2022. This recent state legislation provides a mechanism by which the county can properly thank and reward those individuals who volunteer their time providing emergency response to the county’s residents at a crucial time. The Cayuga County Legislature is also keenly aware of the need for new membership in many of the fire companies and departments throughout the county and finds that offering a tax incentive will supplement recruitment efforts across the county.

SECTION 2 – EXEMPTION AUTHORIZATION

Pursuant to Real Prop. Tax Law § 466-a, Cayuga County will provide for an exemption of ten percent (10%) of the assessed value of their primary residence from county tax, provided that they are an enrolled member, including a member and spouse, of an incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service beginning July 1, 2023.

SECTION 3 – ELIGIBILITY

- a. The applicant for such exemption shall be a resident of the city, town, or village served by the incorporated volunteer fire company, or fire department, or incorporated voluntary ambulance service (hereinafter as “Volunteer Responder Organization) of which the applicant is a member;
- b. The property must be the primary residence of the applicant;
- c. 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 full taxation and the remaining portion only shall be entitled to the exemption provided by this local law; and
- d. The applicant has been certified by the chief executive of the Volunteer Responder Organization as having been an active, enrolled member of the Volunteer Responder Organization for at least two (2) years.

SECTION 4 – LIFETIME EXEMPTION

Any enrolled member of a Volunteer Responder Organization who accrues more than twenty (20) years of active service and is certified pursuant to Section 3(d) of this Local Law shall be granted a lifetime exemption of ten percent (10%) of the assessed value of their primary residence from county tax, provided that their primary residence remains within the county.

SECTION 5 – FILING OF APPLICATION

Applicants shall file with their local assessor on or before March 1 the following documents to be eligible for the following year’s partial county tax exemption:

- a. Certification of Service specified in Section 3(d).
- b. Form RP-466-a-vol, or other form as prescribed by the New York Commissioner of Taxation and Finance.

SECTION 6 – RESERVED

SECTION 7 – RESERVED

SECTION 8 – SEVERABILITY

If any clause, sentence, paragraph, subdivision, section or part of this law, or the application thereof to any person, individual, corporation, firm, partnership, entity or circumstance shall be adjudged by any court of competent jurisdiction to be invalid or unconstitutional, such order or judgment shall not affect, impair, effect or invalidate the remainder thereof, but shall be confined in its operation to the clause, sentence, paragraph, subdivision, section or part of this law or in its application to the person, individual, corporation, firm, partnership, entity or circumstance directly involved in the controversy in which such order or judgment shall be rendered.

SECTION 9 – EFFECTIVE DATE

This Local Law shall take effect immediately upon filing and publication in accordance with Section 27 of the Municipal Home Rule.

(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 2023 of the (County)(City)(Town)(Village) of County of Cayuga was duly passed by the Cayuga County Legislature on May 23 2023, in accordance with the applicable (Name of Legislative Body) provisions of law.

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) (Name of Legislative Body) (repassed after disapproval) by the _____ and was deemed duly adopted (Elective Chief Executive Officer*) on _____ 20 , in accordance with the applicable provisions of law.

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) (Name of Legislative Body) (repassed after disapproval) by the _____ on _____ 20____. (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 Cayuga County was duly passed by the _____ on _____ 20____, and was (approved)(not approved) (Name of Legislative Body) (repassed after disapproval) by the _____ on _____ 20____. Such local (Elective Chief Executive Officer*) 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.

* 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.)

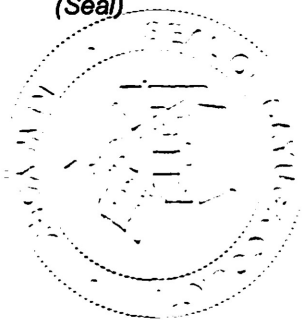
I further certify that I have compared the preceding local law with the original on file in this office and that the same is a correct transcript therefrom and of the whole of such original local law, and was finally adopted in the manner indicated in paragraph ¹_____ above.

Deputy Clerk, Anne Morgan

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

Date: 5/26/23

(Seal)





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[Handwritten signature]

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