

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 CHAUTAUQUA

FILED
STATE RECORDS
JUN 28 2023

DEPARTMENT OF STATE

Local Law No. 4 of the year 2023

A local law ENACTING A PROPERTY TAX EXEMPTION FOR VOLUNTEER FIREFIGHTERS
(Insert Title)
AND AMBULANCE WORKERS

PURSUANT TO SECTION 466-a OF THE REAL PROPERTY TAX LAW

Be it enacted by the TOWN BOARD of the
(Name of Legislative Body)

County City Town Village
(Select one.)

of CHAUTAUQUA

as follows:

-SEE ATTACHED-

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

**TOWN OF CHAUTAUQUA
LOCAL LAW NO. 4 FOR THE YEAR 2023**

**A LOCAL LAW ENACTING A PROPERTY TAX EXEMPTION FOR VOLUNTEER
FIREFIGHTERS AND AMBULANCE WORKERS PURSUANT TO SECTION 466-a OF THE
REAL PROPERTY TAX LAW**

Be it enacted by the Town of Board of the Town of Chautauqua, County of Chautauqua and State of New York, as follows:

SECTION 1.

A new Article III of Chapter 122 of the Code of the Town of Chautauqua, entitled “Volunteer Firefighters and Ambulance Workers Exemption,” is hereby enacted pursuant to Real Property Tax Law Section 466-a, to read as follows:

**Article III
Volunteer Firefighters and Ambulance Workers Exemption**

§ 122-6 Volunteer Firefighters and Ambulance Workers Exemption.

- A. 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 Chautauqua as long as eligibility requirements are met.
- B. 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:
1. The property is owned by the volunteer firefighter or volunteer ambulance worker;
 2. The property is the primary residence of the volunteer firefighter or volunteer ambulance worker;
 3. The property is used exclusively for residential purposes;
 4. The volunteer firefighter or volunteer ambulance worker resides in the Town of Chautauqua and the Town of Chautauqua is served by such incorporated volunteer fire company or fire department or incorporated voluntary ambulance service;
 5. 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
 6. The volunteer firefighter or volunteer ambulance worker meets the minimum service requirement established by the Town of Chautauqua, which is hereby established as two years.
- C. 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 Chautauqua, on a form as prescribed by the New York State Commissioner of Taxation and Finance. The Town of Chautauqua must maintain written

guidelines, available upon request, as to the requirements of an enrolled volunteer member relating to this exemption.

D. Certification. The Board of Fire Commissioners of each Fire District or Chief of each Department serving the Town of Chautauqua must annually file with the 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.

E. 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.

F. 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 Chautauqua.

G. 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.

H. 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.

SECTION 2.

If any part or provision of this Local Law shall be declared invalid, void, unconstitutional, unenforceable by a court of law, all unaffected provisions hereof shall survive such declaration and this Local Law shall remain in full force and effect as if the invalidated portion had not been enacted.

SECTION 3.

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

(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 CHAUTAUQUA was duly passed by the TOWN BOARD on JUNE 14, 2023, in accordance with the applicable 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) (repassed after disapproval) by the _____ and was deemed duly adopted 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) (repassed after disapproval) by the _____ on _____ 20____.

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.

* 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.)

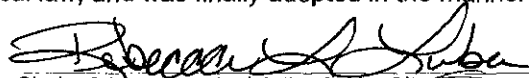
I hereby certify that the local law annexed hereto, designated as local law No. _____ of 20____ of the City of _____ having been submitted to referendum pursuant to the provisions of section (36)(37) of the Municipal Home Rule Law, and having received the affirmative vote of a majority of the qualified 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.



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

Date: June 15, 2023

(Seal)