

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 Cornwall

Local Law No. 1 of the year 2023

A local law to amend Town Code of the Town of Cornwall by repealing Article IV entitled "Exemption
(Insert Title)
for Volunteer Emergency Personnel" of Chapter 132 entitled "Taxation and re-enacting the
same as a new Article IV entitled "Exemption for Volunteer Emergency Personnel in
compliance with the 2022 amendment to NYS Real Property Tax Law Section 466-A"

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

County City Town Village
(Select one.)

of Cornwall as follows:

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

TOWN OF CORNWALL
LOCAL LAW NO. 1 OF THE YEAR 2023

A local law amending the Town Code of the Town of Cornwall by repealing Article IV entitled "Exemption for Volunteer Emergency Personnel" of Chapter 132 entitled "Taxation" and re-enacting the same as a new Article IV entitled "Exemption for Volunteer Emergency Personnel" in compliance with the 2022 amendment to New York State Real Property Tax Law §466-A.

SECTION 1. PURPOSE

The purpose of this Local Law is to promote the public health, safety and welfare by repealing Article IV entitled "Exemption for Volunteer Emergency Personnel" of Chapter 132 entitled "Taxation" of the Town Code and re-enacting the same as a new Article IV entitled "Exemption for Volunteer Emergency Personnel" in compliance with the 2022 amendment to New York State Real Property Tax Law §466-A.

SECTION 2. MUNICIPAL HOME RULE LAW:

This law is adopted pursuant to the provisions of the Municipal Home Rule Law § 10(1)(ii)(a)(1) which grants local governments the authority to enact local laws regarding the public health, safety and welfare. To the extent the provisions of this Local Law are in conflict with State law, the Town Board hereby asserts its intention to supersede same pursuant to the Municipal Home Rule.

SECTION 3. AMENDMENT OF TOWN CODE:

Town of Cornwall Town Code Article IV entitled "Exemption for Volunteer Emergency Personnel" of Chapter 132 entitled "Taxation" is hereby repealed and re-enacted to provide as follows:

"Article IV. Volunteer Firefighters and Volunteer Ambulance Workers Real Property Tax Exemption.

§ 132-4 Purpose.

The purpose of this article is to adopt the volunteer firefighters and volunteer ambulance workers real property tax exemption pursuant to §466-A of the Real Property Tax Law of the State of New York.

§ 132-5 Statutory authority.

This article is adopted pursuant to §466-A of the Real Property Tax Law of the State of New York to provide enrolled members of an incorporated volunteer fire company, fire department or incorporated voluntary ambulance service or such enrolled member and

spouse a real property tax exemption to the extent of ten percent (10%) of the assessed value of such property for Town purposes, exclusive of special assessments.

§ 132-6 Exemption.

- A. Such exemption shall not be granted to an enrolled member of an incorporated volunteer fire company, fire department or incorporated voluntary ambulance service residing in the Town unless:
 1. The applicant resides in the Town of Cornwall;
 2. The property is the primary residence of the applicant;
 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 provided by this Section; and
 4. The applicant has been an enrolled member of such incorporated volunteer fire company, fire department, or voluntary ambulance service, for at least two (2) years prior to submitting an application for tax exemption and has obtained a certificate from such organization certifying to such membership.
- B. Any enrolled member of an incorporated volunteer fire company, fire department or incorporated voluntary ambulance service who accrues more than twenty (20) years of active service, shall be granted the ten percent exemption as authorized by §466-A of the New York State Real Property Tax Law for the remainder of his or her life as long as his or her primary residence is located within the Town of Cornwall.
- C. Un-remarried spouses of volunteer firefighters or volunteer ambulance workers killed in the line of duty may continue to receive the exemption, provided, however, that:
 1. Such un-remarried spouse is certified 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
 2. Such deceased volunteer had been an enrolled member for at least five years; and
 3. Such deceased volunteer had been receiving the exemption prior to his or her death.

- D. Un-remarried spouses of deceased volunteer firefighters or volunteer ambulance workers may continue to receive the exemption; provided, however, that:
1. Such un-remarried spouse is certified as an un-remarried spouse of a deceased enrolled member of such incorporated volunteer fire company, fire department or incorporated voluntary ambulance service; 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 for such property prior to the death of such volunteer.
- E. The application for such exemption shall be filed with the Tax Assessor on or before the taxable status date.

SECTION 4. SEVERABILITY

If any clause, sentence, paragraph, word, section or part of this local law shall be judged by any court of competent jurisdiction to be unconstitutional, illegal or invalid, such judgment shall not affect, impair or invalidate the remainder thereof, but shall be confined in its operation to the clause, sentence, paragraph, word, section or part thereof directly involved in the controversy in which judgment shall have been rendered.

SECTION 5. EFFECTIVE DATE

This local law will take effect immediately upon filing in the Office of the Secretary of State in Albany.

(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 2023 of the (County)(City)(Town)(Village) of Cornwall was duly passed by the Town Board on April 11, 2023, 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 1 above.


Clerk of the County legislative body, City, Town or Village Clerk or officer designated by local legislative body
Jennifer McCormick
Date: 4/17/2023

(Seal)