

STATE OF NEW YORK
DEPARTMENT OF STATE

ONE COMMERCE PLAZA
99 WASHINGTON AVENUE
ALBANY, NY 12231-0001
[HTTPS://DOS.NY.GOV](https://dos.ny.gov)

KATHY HOCHUL
GOVERNOR

ROBERT J. RODRIGUEZ
SECRETARY OF STATE

May 24, 2023

Melissa Dabb
Depew Deputy Village Clerk
Municipal Building
85 Manitou Street
Depew NY 14043

RE: Village of Depew, Local Law 1 2023, filed on May 19 2023

Dear Sir/Madam:

The above referenced material was filed by this office as indicated. Additional local law filing forms can be obtained from our website, www.dos.ny.gov.

Sincerely,
State Records and Law Bureau
(518) 473-2492



**Department
of State**

Mayor
Kevin Peterson

Trustees
Audrey Hamernik
Janelle Kraft
Darrin Ziembra
Andrew Adolf



Village Administrator
Regina Grzankowski

Village Attorney
Samuel Alba

Village of Depew

May 5, 2023

NYS Department of State
Division of Corporations, State Records and Uniform Commercial Code
One Commerce Plaza
99 Washington Ave.
Albany, NY 12231

Re: Local Law

Dear Local Law Filing Representative:

Please find the enclosed signed Local Law Filing and The Local Law Resolution. Please contact me with any questions that you may have.

A handwritten signature in black ink, appearing to read "MDM".

Melissa Dabb
Village of Depew
Deputy Clerk

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 Depew

Local Law No. 1 of the year 2023

A local law Volunteer Firefighters and
(Insert Title)
Ambulance Workers and
Exemption

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

County City Town Village
(Select one:)

of Depew as follows:

COPY

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

RESOLUTION

March 13, 2023

ADOPT LOCAL LAW #1 OF 2023 – VOLUNTEER FIREFIGHTERS AND AMBULANCE WORKERS TAX EXEMPTION

Trustee Ziembra, offered the following resolution and moved for its adoption:

WHEREAS, the Board of Trustees of the Village of Depew, New York held a public hearing on February 27, 2023, at 7:00 pm in the Council Chambers of the Municipal Building, 85 Manitou St, Depew, NY to consider the adoption of a local law for the Volunteer Firefighters and Ambulance Workers Tax Exemption.

WHEREAS, all persons were given an opportunity to speak for or against this local law;

NOW THEREFORE, BE IT RESOLVED, this local law is hereby adopted.
If adopted, the proposed local law shall read as follows:

VILLAGE OF DEPEW LOCAL LAW FIREFIGHTER TAX EMPTION – ARTICLE IX

Section 1. Title.

This Local Law shall be referred to as, “A Local Law Granting Real Property Tax Exemption for Qualifying Volunteer Firefighter and Ambulance Personnel.”

Section 2. Legislative Findings and Intent.

The Village Board of Trustees of the Village of Depew finds and hereby determines that, because the Village values its volunteer firefighter and ambulance personnel, in accordance with New York State Real Property Law §466-a, a tax exemption for volunteer firefighters and ambulance personnel shall be established. The intent of this law is to provide property tax exemptions to qualifying volunteer firefighter and ambulance personnel.

Section 3. Authority.

The adoption of this Local Law is permitted in accordance with Section 466-a of the New York State Real Property Tax Law.

Section 4. Establishment.

Chapter 209 of the Code of the Village of Depew, is hereby amended to specifically add a new Article, Article IX, as follows:

Article IX – Exemption for Qualifying Volunteer Firefighter and Ambulance Personnel

§209-41 **Legislative Authority for Firefighter and Ambulance Exemption; Exemption Granted; Application.**

Pursuant to and in accordance with Section 466-a of the New York Real Property Tax law, including any requirements in the relevant subsections thereof:

- A. 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, shall be exempt from Village taxation to the extent of ten percent of the assessed value of such property, but only so long the minimum service requirements in relation thereto of at least two years has been met. The enrollment status and minimum service requirement shall be certified in writing by the incorporated volunteer fire company, fire department or incorporated voluntary ambulance service.
- B. Any enrolled member of an incorporated volunteer fire company, fire department or incorporated volunteer ambulance service who accrues more than twenty years of active service and is so certified by the authority having jurisdiction for the incorporated volunteer fire company, fire department or incorporated voluntary ambulance service, shall be granted the ten percent exemption as authorized by this section for the remainder of his or her life as long as his or her primary residence is located within the Village.
- C. Exemption under this Section shall be granted in accordance with the Real Property Tax Law, including the requirements thereunder, and only upon application by the qualifying owner(s)(or spouse, in the case of subsection D, below) of such real property to be filed with the appropriate Assessor's office, on or before the appropriate taxable status date for each Assessor, such application to be on a form, where available, prescribed by the State Board of Real Property Services. If the appropriate Assessor is located in a Town without a local law granting a Qualifying Volunteer Firefighter and Ambulance Personnel exemption then this law shall have no effect.
- D. Any existing exemption granted hereunder, or previously granted hereunder, may continue or be reinstated, respectively, to a deceased enrolled member's un-remarried spouse, where such deceased member was an enrolled member for at least five years was killed in the line of duty, all in accordance with all applicable requirements, including regarding certification, of New York Real Property Tax Law Section 466-a.
- E. Any existing exemption granted hereunder, or previously granted hereunder, may continue or be reinstated, respectively, to a deceased enrolled member's un-remarried spouse, where such deceased member was an enrolled member for at least twenty years but not killed in the line of duty, all in accordance with all applicable requirements, including regarding certification, of New York Real Property Tax Law Section 466-a.
- F. The Village Board may, from time to time, amend, supplement, change, modify or repeal this provision pursuant to the applicable provisions of New York State law.
- G. This local law shall take effect upon filing with the Secretary of State of the State of New York.

The following resolution was seconded by Trustee Kucewicz, and duly put to a roll call vote which resulted in the following:

Trustee Adolf - Y
Trustee Ziembra - Y
Trustee Kucewicz -Y
Deputy Mayor Hamernik -ABS
Mayor Peterson - Y

VILLAGE OF DEPEW BOARD MEETING March 13, 2023 <u>Agenda Item # 6</u> <u>X</u> Approved ___ Denied

State of New York
County of Erie ss:
Village of Depew

This is to certify that I, **Melissa Dabb, Deputy Clerk** of the *Village of Depew*, in the said *County of Erie*, have compared the foregoing copy of a resolution to **ADOPT LOCAL LAW #1 OF 2023 – VOLUNTEER FIREFIGHTERS AND AMBULANCE WORKERS TAX EXEMPTION** with the original thereof filed in my office at *Depew, New York*, on the 14th day of March 2023 and that the same is a true and correct copy of said original, and of the whole thereof.
In Witness Whereof, I have hereunto set my hand and affixed the seal of said Village this the 5th day of April 2023.



Deputy Village Clerk, Village of Depew, Erie County, N.Y.

(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 Depew was duly passed by the WAGE BOARD OF TROOPS on MARCH 23, 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) _____ and was deemed duly adopted (repassed after disapproval) by the _____ (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) _____ (repassed after disapproval) by the _____ (Elective Chief Executive Officer*) 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 _____ (Elective Chief Executive Officer*) 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.

[Handwritten Signature]

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

Date: 4/5/2023

(Seal)