

# 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

Elbridge

FILED  
STATE RECORDS

AUG 08 2023

Local Law No.

3

of the year 20 23

DEPARTMENT OF STATE

A local law

(Insert Title)

Article IV Taxation

Be it enacted by the

Town Board

of the

(Name of Legislative Body)

County  City  Town  Village  
(Select one.)

of

Elbridge

as follows:

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

(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. 3 of 2023 of the (County)(City)(Town)(Village) of Elbridge was duly passed by the Town Board on July 27 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.)**

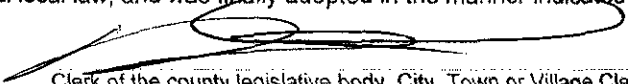
I hereby certify that the local law annexed hereto, designated as local law No. \_\_\_\_\_ of 20\_\_\_\_ of the City of \_\_\_\_\_ having been submitted to referendum pursuant to the provisions of section (36)(37) of the Municipal Home Rule Law, and having received the affirmative vote of a majority 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: 08.02.2023

(Seal)

Section 1. That Chapter 247 of the Town Code is hereby amended by creating a new Article VIII as follows:

#### ARTICLE IV

##### EXEMPTION FOR VOLUNTEER FIRE COMPANY VOLUNTEERS AND AMBULANCE SERVICE VOLUNTEERS

§247-15. Definitions.

As used in this article, the following terms shall have the meanings indicated:

##### ENROLLED MEMBER

An enrolled member of a fire/ambulance company in the Town of Elbridge.

##### FIRE/AMBULANCE COMPANY

Any incorporated volunteer fire company, incorporated volunteer fire department, or incorporated volunteer ambulance service serving the Town of Elbridge.

§247-16. Extent of exemption.

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

§247-17. Qualifications for annual exemption and application.

Such exemption shall be granted to an enrolled member of 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, or except as set forth herein;
- D. The volunteer firefighter or volunteer ambulance worker resides in the Town of Elbridge and the Town of Elbridge 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 incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service;
- F. The volunteer firefighter or volunteer ambulance worker meets the minimum service requirement established by the Town of Elbridge, which is hereby established as two years;
- G. 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, on a form prescribed by the New

York State Commissioner of Taxation and Finance. The Town of Elbridge shall maintain written guidelines, available upon request. As to the requirements of an enrolled volunteer member relating to this exemption.

- H. No Diminution of benefits. An applicant who is receiving any benefits pursuant to Article 4 of the Real Property Tax Law as of effective date of this Article shall not have any of those benefits diminished because of this Article.
- I. Un-remarried spouse of an 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 has been an enrolled member for at least five years and had been receiving the exemption at the time of his or her death.
- J. 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 has been receiving the exemption at the time of his or her death.

#### §247-18 Grant a lifetime exemption.

Any eligible enrolled member who accrues more than 20 years of active volunteer service (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 in the Town of Elbridge. The property must be used exclusively for residential purposes; provided, however, that in the event that 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 the Article.

#### §247-19 Certification.

The Town shall adopt, by resolution, the procedure for the certifications required in this Article.

Section 2 This law shall take effect upon filing with the New York State Department of State pursuant to Municipal Home Rule Law Section 27.