

TOWN OF HAMBURG

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Town Attorney
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Town Clerk
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Supt. of Highways
EDWARD S. HUGHES

August 6, 2024

NYS Department of State
Division of Corporations, State Records and UCC
One Commerce Plaza
99 Washington Avenue
Albany, New York 12231

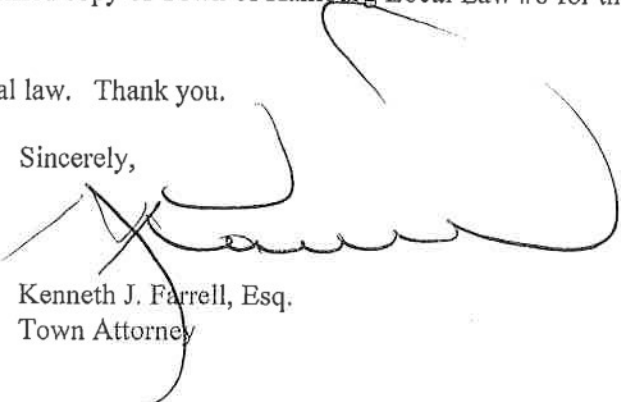
Dear Sir/Madam:

Re: Town of Hamburg, New York
Filing/Local Law #8, 2024

Enclosed for filing, please find one certified copy of Town of Hamburg Local Law #8 for the year 2024.

Kindly acknowledge receipt of this local law. Thank you.

Sincerely,


Kenneth J. Farrell, Esq.
Town Attorney

KJF/cc
Enclosure

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 Hamburg

Local Law No. 8 of the year 2024

A local law A local law adopting a partial real property tax exemption for volunteer firefighters and
(Insert Title)
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 Hamburg as follows:

Section 1:

This local law adopted by the Hamburg Town Board provides for a partial real property tax exemption for volunteer firefighters and ambulance workers pursuant to NYS Real Property Tax Law, Section 466-a.

(full text of local law follows this page)

Section 2: The resolution dated August 5, 2024, adopting this local law takes effect with the 2025-2026 tax year and after proper filing.

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

Section 1. Real Property Tax Exemption.

Real Property owned by an enrolled member of an incorporated volunteer fire company, fire district, fire department, or incorporated voluntary ambulance service or such enrolled member and spouse residing in the Town shall be exempt from taxation to the extent of 10 percent of the assessed value of such property for Town purposes, exclusive of special assessments.

Section 2. Qualifications.

Such exemption shall only be granted to an enrolled member of an incorporated volunteer fire company, fire district, fire department or incorporated voluntary ambulance service if:

- (a) The applicant resides in the Town and is a member of an incorporated volunteer fire company, fire district, fire department, or incorporated voluntary ambulance service which provides service within the Town
- (b) The real property which is the subject of such exemption is the primary residence of the applicant.
- (c) The real 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 entitled to the exemption provided by this Resolution.
- (d) The applicant has obtained and displayed a certificate issued by the authority having jurisdiction for the incorporated volunteer fire company, fire district, fire department, or voluntary ambulance service indicating that the applicant has been an enrolled member of such incorporated volunteer fire company, fire district, fire department, or voluntary ambulance service for at least two (2) years or the applicant has been certified by the authority having jurisdiction for the incorporated volunteer ambulance service as enrolled member of such incorporated voluntary ambulance service for at least two (2) years.

Section 3. Continuation of eligibility requirements.

The applicant shall maintain continual eligibility for the exemption by being a continuously active member of the incorporated volunteer fire company, fire district, fire department, or incorporated voluntary ambulance service or active service as defined by each company, district, department, or corporation. Annual attestation by such company, department, district or corporation is required to maintain this exemption.

Section 4. Twenty-year active members.

Any enrolled member of an incorporated volunteer fire company, fire district, fire department, or incorporated voluntary ambulance service who accrues more than twenty years of active service, as defined in Section 3 hereof, and is so certified by the authority having jurisdiction for the incorporated volunteer fire company, fire district, fire department, or incorporated voluntary ambulance service, shall be granted the ten percent exemption for the remainder of his or her life as long as his or her primary residence is located within the Town.

Section 5. Un-remarried Surviving Spouses of Volunteers killed in the line of duty.

An un-remarried surviving spouse of a volunteer firefighter or volunteer ambulance worker may receive the real property tax exemption provided that:

- (a) Such un-remarried surviving spouse is certified by the authority having jurisdiction for the incorporated volunteer fire company, fire district, fire department, or incorporated voluntary

ambulance service as an un-remarried surviving spouse of an enrolled member of such incorporated volunteer fire company, fire district, fire department, or incorporated volunteer ambulance service who was killed in the line of duty; and

- (b) Such deceased volunteer has been an enrolled member for at least five years; and
- (c) Such deceased volunteer has been receiving the exemption prior to his or her death.

Section 6. Un-remarried Surviving Spouses of Volunteers with at least Twenty Years of Service.

An un-remarried surviving spouse of a volunteer firefighter or volunteer ambulance worker with twenty years of service may receive the real property tax exemption provided that:

- (a) Such un-remarried surviving spouse is certified by the authority having jurisdiction for the incorporated volunteer fire company, fire district, fire department, or incorporated voluntary ambulance service as an un-remarried surviving spouse of an enrolled member of such incorporated volunteer fire company, fire district, fire department, or incorporated volunteer ambulance service.
- (b) Such deceased volunteer has been an enrolled member for at least twenty years.
- (c) Such deceased volunteer and un-remarried surviving spouse had been receiving the exemption for such property prior to the death of such volunteer.

Section 7. Application Process.

- (a) Applications for such exemptions shall be filed with the assessor of the Town on or before the taxable status date (March 1) on a form as prescribed by the New York State Commissioner for the Office of Real Property Tax Services.
- (b) The assessor of the town shall have the duty and responsibility of procuring and filing a copy of such certification prior to granting the exemption provided by this Resolution.

Section 8. No diminution of current benefits.

No applicant who is a volunteer firefighter or volunteer ambulance worker who, by reason of such status, is receiving a real property tax exemption benefit under the provisions of the law on effective date of this Resolution shall suffer any diminution of such benefit because of the provisions of this Resolution.

This Resolution shall take effect with the 2025-2026 tax year.

Dated August 5, 2024

(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. 8 of 2024 of the ~~(County)(City)(Town)(Village)~~ of Hamburg was duly passed by the Town Board on August 5, 2024, 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.

Catherine A. Rufszynski

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

Date: 8/12/24

(Seal)