

AS ACTED UPON DURING A DULY NOTICED OPEN MEETING OF THE TOWN BOARD OF THE TOWN OF HENRIETTA, COUNTY OF MONROE, STATE OF NEW YORK, HELD AT THE HENRIETTA TOWN HALL AT 475 CALKINS ROAD, HENRIETTA, NEW YORK ON SEPTEMBER 11, 2024 AT 6:00 P.M.

RESOLUTION #18-287/2024 To adopt Local Law No. 6 of 2024 to amend a tax exemption for volunteer firefighter and ambulance personnel.

On Motion of
Councilmember Stafford

Seconded by
Councilmember Barley

WHEREAS, a public hearing was duly called for, and held on September 11, 2024, relative to a proposed local law to "Amend A Tax Exemption for Volunteer Firefighter and Ambulance Personnel," and all interested parties were permitted an opportunity to speak thereon; and

WHEREAS, the Town Board of the Town of Henrietta, after due deliberation, finds it in the best interest of the Town to adopt said local law for the reasons set forth therein, and finds that the Henrietta Town Code should thus be amended as set forth herein.

THEREFORE, BE IT RESOLVED, that the Town Board hereby adopts said Local Law No. 6 of 2024, to amend a tax exemption for volunteer firefighter and ambulance personnel, all as set forth in the attached Local Law, which is incorporated herein and made a part hereof.

BE IT FURTHER RESOLVED, that the Town Clerk of the Town of Henrietta be and hereby is directed to enter said Local Law into the minutes of this meeting and to give due notice of the adoption of said Local Law to the Secretary of State of the State of New York.

Duly put to a vote:
Councilmember Page Aye
Councilmember Bellanca Aye
Councilmember Barley Aye
Councilmember Stafford Aye
Supervisor Schultz Aye

RESOLUTION ADOPTED

LOCAL LAW NO. 6 of 2024

A Local Law to Amend the Provisions of the Tax Exemption for Volunteer Firefighter and Ambulance Personnel.

BE IT ENACTED, by the Town Board of the Town of Henrietta, Monroe County, State of New York, as follows:

Section I. Authorization

The adoption of this Local Law is in accordance with Section 466-A of the New York Real Property Tax Law and Municipal Home Rule Law § 10.

Section II. Title and Purpose

This law shall be known as and may be cited as Local Law No. 6 of 2024, to amend the provisions of the Tax Exemption for Volunteer Firefighter and Ambulance Personnel.

Section III. Legislative Finding

The Town Board of the Town of Henrietta finds and hereby determines that because the Town values its volunteer firefighter and ambulance personnel, in accordance with NY Real Property Tax Law, a tax exemption for volunteer firefighters and ambulance personnel shall be amended to conform to the revised provisions of the NYRPTL

Section IV. Amendment.

Chapter 250 entitled “Taxation,” Article IX, as adopted by Local Law No. 2 of 2022, is hereby amended and shall read as follows:

Article IX – Exemption for Volunteer Firefighter and Ambulance Personnel

Section 250-30 – Legislative Authority for Firefighter and Ambulance Exemption; Exemption Granted; Application.

- A Pursuant to and in accordance with Section 466-A of the New York Real Property Tax Law, including all subsections thereof, real property owned for two or more years 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 Town taxation to the extent of ten percent of the assessed value of such property.
- B Additionally, any enrolled member of an incorporated volunteer fire company, fire department or incorporated voluntary 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 Town.

- C Additionally, an un-remarried spouse of a deceased volunteer who had been an enrolled member for at least twenty (20) years and had been receiving the exemption for such property prior to the death of such volunteer shall be entitled to continue or reinstate the pre-existing exemption.
- D Additionally, an un-remarried spouse of a deceased volunteer who was killed in the line of duty and who had been an enrolled member for at least five years and had been receiving the exemption prior to the death of such volunteer shall be entitled to continue or reinstate said pre-existing exemption.
- E Such exemption shall be granted only upon application by the qualifying owner(s) of such real property, to be filed with the Town Assessor on or before the appropriate taxable status date for the Town of Henrietta, such application to be on a form, where available, prescribed by the State Board of Real Property Services.
- F The Town Board may, from time to time, amend, supplement, change, modify or repeal this article pursuant to the applicable provisions of the New York law.

Section V. Validity and Severability

Should any word, section, clause, paragraph, sentence, part or provision of this local law be declared invalid by a Court of competent jurisdiction, such determination shall not affect the validity of any other part hereof.

Section VI. Repeal, Amendment and Supersession of Other Laws

All other ordinances or local laws of the Town of Henrietta which are in conflict with the provisions of this local law are hereby superseded or repealed to the extent necessary to give this local law force and effect during its effective period.

Section VII. Effective Date

This Local Law will take effect upon filing in the office of the New York State Secretary of State.