

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 Norwich

Kevin J. Debra Mayor *Approved?*
February 22, 2024

Local Law No. 1 of the year 2024

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

Be it enacted by the Common Council of the _____
(Name of Legislative Body)

County City Town Village
(Select one.)

of Norwich _____ as follows:

See attached.

(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. _____ of 20____ of the (County)(City)(Town)(Village) of _____ was duly passed by the _____ on _____ 20____, 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. ¹ _____ of 20²⁴ of the (County)(City)(Town)(Village) of Norwich was duly passed by the Common Council on February 20 20²⁴, and was (approved)(not approved) *(Name of Legislative Body)* (repassed after disapproval) by the Mayor and was deemed duly adopted *(Elective Chief Executive Officer*)* on February 20 2024, 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) *(Name of Legislative Body)* (repassed after disapproval) by the _____ on _____ 20____. *(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) *(Name of Legislative Body)* (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.)

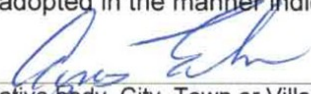
I hereby certify that the local law annexed hereto, designated as local law No. _____ of 20____ of the City of _____ having been submitted to referendum pursuant to the provisions of section (36)(37) of the Municipal Home Rule Law, and having received the affirmative vote of a majority of the qualified 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 ,² above.



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

Date: _____ 2/22/24 _____

(Seal)

A LOCAL LAW TO AMEND CHAPTER 494 TAXATION
OF THE CITY OF NORWICH

BE IT ORDAINED by the Common Council of the City of Norwich, New York, as follows:

Section 1. A new Article V of Chapter 494 Taxation of the Code of the City of Norwich entitled Volunteer Firefighters and Ambulance Workers Property Tax Exemption is hereby enacted pursuant to Real Property Tax Law Section 466-a to read as follows:

Article V. Volunteer Firefighters and Ambulance Workers Property Tax Exemption

§494-20 Grant of Exemption

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

§494-21 Eligibility Requirements

Such exemption shall be granted to an enrolled member of an 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;
- D. The volunteer firefighter or volunteer ambulance worker resides in the City of Norwich and the City of Norwich 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 an incorporated volunteer fire company, fire department, or incorporated volunteer ambulance service; and
- F. The volunteer firefighter or volunteer ambulance worker meets the minimum service requirement established by The City of Norwich, which is hereby established as two years.

§494-22 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 responsible for preparing the assessment roll for the City of Norwich, on a form as prescribed by the New York State Commissioner of Taxation and Finance. The City of Norwich must maintain written guidelines, available upon request, as to the requirements of an enrolled volunteer member relating to this exemption.

§494-23 Certification

The Fire Council must annually file with the assessor, prior to the applicable taxable status date, a list of the active volunteer members who are certified to meet the minimum service requirement. Such list must provide, as of the applicable taxable status date, the number of years of service served by each such enrolled member and such enrolled member's address of residence.

§494-24 No Diminution of Benefits

An applicant who is receiving any benefit pursuant to Article 4 of the Real Property Tax Law as of the effective date of this article shall not have any of those benefits diminished because of this article.

Section 2. If any clause, sentence, paragraph, section or part of the Local Law is declared by a Court of competent jurisdiction to be invalid, such judgment shall not affect, impair or invalidate the remainder thereof, but shall be confined in its operation to said clause, sentence, paragraph, section or part of the Local Law.

Section 3. This Local Law shall take effect immediately upon filing in the office of the Secretary of State in accordance with Municipal Home Rule Law Section 27.