

LOCAL LAW FILING

New York State Department of State
Division of Corporations, State Records and Uniform Commercial Code
One Commerce Plaza, 99 Washington Avenue
Albany, NY 12231-0001

(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 of Phelps
Village

Local Law No. 2 of the year 2024

A Local Law to Amend Chapter 127 (Taxation) of the Code of the Town of Phelps to Add Exemptions for Volunteer Firefighters and Volunteer Ambulance Workers

(Insert Title)

Be it enacted by the **Town Board** (Name of Legislative Body)

County
City
Town of Phelps
Village

as follows:

Section 1. Pursuant to New York State Real Property Tax Law §466-a, Chapter 127 (Taxation) of the Code of the Town of Phelps is hereby amended with the insertion and enactment of a new Article V, to read as follows:

Article V Volunteer Firefighters and Volunteer Ambulance Workers Exemptions

§ 127-19 Statutory authority.

The New York State Legislature has, heretofore, amended the Real Property Tax Law (RPTL) to authorize municipalities to permit, by the adoption of a local law, enrolled volunteer firefighters and volunteer ambulance workers to be eligible for a real property tax exemption as is more particularly set forth in RPTL § 466-a.

§ 127-20 Legislative intent and purpose.

The said RPTL § 466-a, among other things, allows for volunteers with two (2) years of qualifying service to apply for the tax exemption which will increase the number of eligible volunteers over existing law. The Town Board recognizes the role of the volunteer firefighters and ambulance workers in securing the safety and well-being of our

communities. The Town Board hereby finds that it is in the best social and economic interest of the Town of Phelps to encourage volunteerism for said purposes. To that end, by providing the following exemption, and by making it available to a larger pool of volunteers, it is the intent to encourage volunteerism for our various fire and ambulance companies.

§ 127-21 **Exemption granted.**

- A. An exemption of 10% of the assessed value of 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 residing in the Town of Phelps, is hereby granted from taxation with respect to the real property taxes of the Town of Phelps, exclusive of special assessments, as long as eligibility requirements are met.

- B. Application for such exemption shall be filed annually with the Town of Phelps Assessor on or before the taxable status date on a form prescribed by the Commissioner of the New York State Department of Taxation and Finance Office of Real Property Tax Services.

- C. Such exemption shall not be granted to an enrolled member of an incorporated volunteer fire company, fire department or incorporated voluntary ambulance service residing in Ontario County unless he or she meets each of the five (5) criteria set forth below:
 - 1. The applicant resides in the Town of Phelps and the Town of Phelps is served by such incorporated volunteer fire company or fire department or incorporated voluntary ambulance service;
 - 2. The property is the primary residence of the applicant;
 - 3. The 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 subject to taxation and the remaining portion only shall be entitled to the exemption provided by this section;
 - 4. The applicant has served as an enrolled member with such volunteer fire company or fire department or incorporated voluntary ambulance service for a minimum of two (2) years; and
 - 5. The incorporated volunteer fire company or fire department and incorporated voluntary ambulance service has submitted to the Town of Phelps Assessor a complete list of enrolled members, with their respective dates of service for such incorporated voluntary fire company or fire department or incorporated voluntary ambulance service. The Town of

Phelps Assessor shall then review all potential candidates and certify those that meet the necessary criteria to be eligible for this exemption.

§ 127-22 Grant of lifetime exemption.

Any enrolled member of an incorporated volunteer fire company, fire department or incorporated voluntary ambulance service who accrues more than twenty (20) 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 RPTL § 466-a and this section for the remainder of his or her life as long as his or her primary residence is located within the Town of Phelps.

§ 127-23 Un-remarried spouse of enrolled member killed in the line of duty.

Un-remarried spouses of volunteer firefighters or volunteer ambulance workers killed in the line of duty: An exemption by an enrolled member of an incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service, to such deceased enrolled member's un-remarried spouse may be continued or re-instated if such member is killed in the line of duty, as certified by the authority having jurisdiction; provided, however, that:

- A. Such un-remarried spouse is certified by the authority having jurisdiction for the incorporated volunteer fire company, fire department or incorporated voluntary ambulance service as an un- remarried spouse of an enrolled member of such incorporated volunteer fire company, fire department or incorporated voluntary ambulance service who was killed in the line of duty; and
- B. Such deceased volunteer had been an enrolled member for at least five (5) years; and
- C. Such deceased volunteer had been receiving the exemption prior to his or her death.

§ 127-24 Un-remarried spouse of deceased enrolled member.

Un-remarried spouses of deceased volunteer firefighters or volunteer ambulance workers: The un-remarried surviving spouse of a deceased enrolled member of an incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service, as certified by the authority having jurisdiction, is qualified to continue to receive or be re-instated to receive an exemption; provided, however, that:

- A. Such un-remarried spouse is certified by the authority having jurisdiction for the incorporated volunteer fire company, fire department or incorporated voluntary ambulance service as an un- remarried spouse of a deceased enrolled member of

such incorporated volunteer fire company, fire department or incorporated voluntary ambulance service; and

- B. Such deceased volunteer had been an enrolled member for at least twenty (20) years; and
- C. Such deceased volunteer and un-remarried spouse had been receiving the exemption for such property prior to the death of such volunteer.

§ 127-25 Existing exemptions preserved.

No applicant who is a volunteer firefighter or volunteer ambulance worker who by reason of such status is receiving any benefit under the provisions of New York Real Property Tax Law Article 4 as of the effective date of this Article shall suffer any diminution of such benefit because of the provisions of RPTL § 466-a or this Article.

Section 2. If any clause, sentence, paragraph, section or part of this local law shall be adjudged by any 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 the clause, sentence, paragraph, section or part thereof directly involved in the controversy in which such judgment shall have been ordered.

Section 3. This local law shall take effect immediately upon filing with the Secretary of State.

(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. 2 of 2024 of the **Town of Phelps** was duly passed by the Phelps Town Board on February 12, 2024, 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 Officer¹.)

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.

¹ 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 2005 of the City of _____ 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.



Clerk of the Town

(Seal)

Date: February 13, 2024

RESOLUTION AUTHORIZING ADOPTION BY THE TOWN BOARD OF THE TOWN OF PHELPS OF A LOCAL LAW TO AMEND CHAPTER 127 (TAXATION) OF THE CODE OF THE TOWN OF PHELPS

WHEREAS, a resolution was duly adopted by the Town Board of the Town of Phelps for a public hearing to be held by said Town Board on February 12, 2024, at 7:00 p.m. at the Phelps Town Meeting Hall, 1331 NYS Route 88, Phelps, New York, to hear all interested parties on a proposed local law entitled, "A Local Law to Amend Chapter 127 (Taxation) of the Code of the Town of Phelps to Add Exemptions for Volunteer Firefighters and Volunteer Ambulance Workers"; and

WHEREAS, notice of said public hearing was duly advertised in the official newspaper of the Town of Phelps, on January 29, 2024 and all other notices required by law to be given were properly served, posted or given; and

WHEREAS, said public hearing was duly held on February 12, 2024, at 7:00 p.m. at the Phelps Town Meeting Hall, 1331 NYS Route 88, Phelps, New York, and all parties in attendance were permitted an opportunity to speak on behalf of or in opposition to said Proposed Local Law, or any part thereof; and

WHEREAS, the Town Board of the Town of Phelps, after due deliberation, finds it in the best interest of the Town of Phelps to adopt said Local Law.

NOW, THEREFORE, BE IT RESOLVED, that the Town Board of the Town of Phelps hereby adopts said Local Law No. 2 of 2024, entitled, "A Local Law to Amend Chapter 127 (Taxation) of the Code of the Town of Phelps to Add Exemptions for Volunteer Firefighters and Volunteer Ambulance Workers", a copy of which is attached hereto and made a part hereof, and be it further

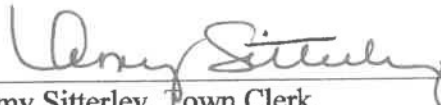
RESOLVED, that the Town Clerk be and she hereby is directed to enter said Local Law in the minutes of this meeting and in the Local Law Book of the Town of Phelps and to give due notice of the adoption of said local law to the Secretary of State of New York.

I, Amy Sitterley, Town Clerk of the Town of Phelps do hereby certify that the aforementioned resolution was adopted by the Town Board of the Town of Phelps on February 12, 2024, by the following vote:

Resolution offered by Councilman Ridley, seconded by Councilman Ford.

	<u>Aye</u>	<u>Nay</u>	<u>Absent</u>
Ron Allen	—	—	<u>X</u>
Brent Ford	<u>X</u>	—	—
Kent Ridley	<u>X</u>	—	—
John Duchesneau	<u>X</u>	—	—
Bill Wellman	<u>X</u>	—	—

Dated: February 12, 2024


Amy Sitterley, Town Clerk

SEAL

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

March 22, 2024

Graff Law Office PLLC
26 East Main Street
PO Box 604
Clifton Springs, NY 14432-0604

RE: **Town of Phelps, Local Law 1 & 2 2024, filed on 3/19/2024**

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**