

**LOCAL LAW 2023 -3, A LOCAL LAW AMENDING THE
CODE OF THE TOWN OF POMPEY:**

**Be it enacted by the Town Board of the Town of Pompey, Onondaga County,
New York as follows:**

Section 1. That Article IV of Chapter 149 of the Town Code is hereby amended as follows:

§ 149-7. 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 Pompey.

FIRE/AMBULANCE COMPANY

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

§ 149-8 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 and their spouse, is hereby granted from taxation with respect to the real property taxes of the Town of Pompey as long as eligibility requirements are met.

§ 149-9 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 Pompey and the Town of Pompey 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 voluntary ambulance service;

F. The volunteer firefighter or volunteer ambulance worker meets the minimum service requirement established by the Town of Pompey, 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 Pompey 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 the effective date of this article shall not have any of those benefits diminished because of this Article.

I. Un-remarried spouse of 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.

§ 149-10 . Grant of 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 Pompey. 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.

§ 149-11 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.