

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.

Town
of Somers

FILED
STATE RECORDS
DEC 26 2023

Local Law No. 6 of the year 2023

DEPARTMENT OF STATE

A local law See below

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

Town
of Somers

A LOCAL LAW to amend the Code of the Town of Somers by amending Chapter 154 entitled Taxation;

BE IT ENACTED by the Town Board of the Town of Somers as follows:

1. Article VII of Chapter 154 entitled Exemption for Volunteer Fire Fighters and Ambulance Workers is hereby rescinded.
2. A revised Article VII of Chapter 154 entitled Exemption for Volunteer Fire Fighters and Ambulance Workers is hereby enacted as follows:
3. § 154-20 Purpose.

The purpose of this article is to extend the real property tax exemption authorized by Section 466-a of the Real Property Tax Law as enacted by Chapter 670 of the Laws of 2022 to volunteer fire fighters and ambulance workers for purposes of Town taxation.

4. § 154.21 Exemption.

- A. 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 shall be exempt from taxation to the extent of ten percent of the assessed value of such property for town and special district purposes, exclusive of special assessments, as provided by Real Property Tax Law Section 466-a.

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 such Town unless:

- (a) the applicant resides in the Town which is served by such incorporated volunteer fire company or fire department or incorporated voluntary ambulance service;
 - (b) the property is the primary residence of the applicant;
 - (c) 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; and
 - (d) the applicant has been certified by the authority having jurisdiction for the incorporated volunteer fire company, fire department, or voluntary ambulance service as an enrolled member of such incorporated volunteer fire company, fire department, or voluntary ambulance service, as determined by the governing body of the Town; provided, however, that such governing body shall establish a minimum service requirement for each applicant of two years of service.
- B. 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 of Somers.
- C. Un-remarried spouses of volunteer firefighters or volunteer ambulance workers killed in the line of duty shall be entitled to continue the exemption or reinstate a pre-existing exemption claimed hereunder 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 years; and
 - (c) such deceased volunteer had been receiving the exemption prior to his or her death.

- D. Un-remarried spouses of deceased firefighters or volunteer ambulance workers shall be entitled to continue the exemption or reinstate a pre-existing exemption claimed hereunder, 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; and
 - (b) such deceased volunteer had been an enrolled member for at least twenty 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.

5. § 154-22. Application for Exemption and Certification.

Applications for exemption shall be available from the Assessor on forms prescribed by the Commissioner.

For purposes of administering the real property tax exemption under this article, the Assessor shall establish the procedure by which the authority having jurisdiction for the incorporated volunteer fire company or fire department or incorporated voluntary ambulance service shall certify the eligible enrolled members to the Assessor.

6. Effective Date. This Local Law shall be effective upon filing of same with the Secretary of State of the State of New York.

7. (Complete the certification in the paragraph that applies to the filing of this local law and strikeout 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. 6 of 2023 of the ~~(County)~~ (City) (Town) (Village) of Somers was duly passed by the Town Board on September 14 2023, 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 2023 of the (County) (City) (Town) (Village) of _____ was duly passed by the _____ on _____ 2023, and was (approved) (not approved) (repassed after disapproval) by the _____ and was deemed duly adopted on _____ 2023, 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 2023 of the (County) (City) (Town) (Village) of _____ was duly passed by the _____ on _____ 2023, and was (approved) (not approved) (repassed after disapproval) by the _____ on _____ 2023. 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 _____ 2023, in accordance with the applicable provisions of law.
(Name of Legislative Body)
(Elective Chief Executive Officer*)

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 2023 of the (County) (City) (Town) (Village) of _____ was duly passed by the _____ on _____ 2023, and was (approved) (not approved) (repassed after disapproval) by the _____ on _____ 2023. Such local law was subject to permissive referendum and no valid petition requesting such referendum was filed as of _____ 2023, 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 2023 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 _____ 2023, 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 2023 of the County of _____ State of New York, having been submitted to the electors at the General Election of November _____ 2023, 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 _____, above.

Patricia Kalk
Clerk of the County legislative body, City, Town or Village Clerk
or officer designated by local legislative body

(Seal)

Date: 11/2/2023

(Certification to be executed by County Attorney, Corporation Counsel, Town Attorney, Village Attorney or other authorized attorney of locality).

STATE OF NEW YORK
COUNTY OF WESTCHESTER

I, the undersigned, hereby certify that the foregoing local law contains the correct text and that all proper proceedings have been had or taken for the enactment of the local law annexed hereto.

[Signature]
Signature

Town Attorney
Title

County
City of Somers

Town
Village
Date: 11/2/2023