RESOLUTION NO. 344 OF 2023 OF THE WEBSTER TOWN BOARD TO ENACT A LOCAL LAW AMENDING CHAPTER 304 OF THE CODE OF THE TOWN OF WEBSTER ("TAXATION")

At a workshop meeting of the Webster Town Board of the Town of Webster, Monroe County, New York, held at the Town Board Meeting Room, 1002 Ridge Road, Webster, New York on the 28th day of September 2023 at 5:30 p.m., there were present:

Supervisor Thomas J. Flaherty
Councilman William G. Abbott
Councilman John J. Cahill
Councilwoman Patricia T. Cataldi

Absent:
Councilwoman Ginny Nguyen

The following Resolution was offered by Supervisor Flaherty and moved its adoption:

WHEREAS, the Town Board has the authority pursuant to Article 2 of the New York State Municipal Home Rule Law, to adopt and amend local laws, consistent with the New York State Constitution and general State laws, in relation to their property, affairs or government and in relation to the powers, duties, qualifications, number and other terms and conditions of employment of their officers and employees; and

WHEREAS, the Town Board has the authority granted to local taxing jurisdictions by Real Property Tax Law Section 466-a — Tax Exemption for Volunteer Firefighters and Volunteer Ambulance Workers; and

WHEREAS, the Town Board, by Resolution No. 106 of 2022 enacted Local Law #1 of 2022, granting Tax Exemptions for Volunteer Firefighters and Volunteer Ambulance Workers, in accordance with the previous Section 466-k; and

WHEREAS, the Legislature of the State of New York has effectively superseded the grant of authority to grant some exemption(s) by enacting a new 466-a, which continued the grant of authority previously given, and expanded it, by the enactment of Laws of 2022, Ch.670; and

WHEREAS, the Legislature of the County of Monroe, by enactment of May 9, 2023, approved for its jurisdiction and on behalf of its constituents, the exemptions as set forth in the newly amended RPTL 466-a; and

WHEREAS, the authority granted to the local taxing jurisdictions to expand the coverage of the more recently enacted RPTL 466-a (Laws of 2022, Ch. 670) will operate to supersede the extent of authority to grant the partial exemption to volunteer firefighters and ambulance workers in the previously enacted RPTL 466-k; and

WHEREAS, it is in the public interest to repeal the previous Chapter 304 (TAXATION), ARTICLE X, and replace it with the more expansive exemptions set forth and authorized by the more recently enacted RPTL 466-a (Laws of 2022, Ch. 670); and

WHEREAS, it is in the interest of the Town to expand the pool of applicants for the important positions of volunteer fire and ambulance service workers within the Town, and to enhance the

ability to recruit and retain the volunteers that are the lifeblood of the volunteer fire and ambulance organizations currently serving the residents of the Town of Webster; and

WHEREAS, it is both in the public interest and required by law that a Public Hearing be held to consider this proposed addition to the Webster Town Code; and

WHEREAS, a Notice of this Public Hearing was published in the *Webster Herald* on September 20, 2023, and posted on the Town's Website and Town Clerk's Bulletin Board at 1000 Ridge Road, Webster, New York; and

WHEREAS, a hearing on this matter has been held on the 28th day of September, 2023, at 7:30 p.m. at the Town Hall, 1000 Ridge Road, Webster, New York, and all interested persons have been heard; and

WHEREAS, the proposed action is a "TYPE II" action under the New York State Environmental Quality Review Act, it being routine or continuing agency administration and management, not including new programs or major reordering of priorities that may affect the environment:

NOW, THEREFORE BE IT RESOLVED:

That the current Chapter 304, Article X, Sections 304-30 to 304-36 of the Code of the Town of Webster *be repealed* and a new Chapter 304, Article X, Sections 304-30 to 304-38 be enacted in its place as follows:

Such Local Law will be designated as:

LOCAL LAW NO. 2 OF 2023

BE IT ENACTED BY THE TOWN BOARD OF THE TOWN OF WEBSTER AS FOLLOWS:

Section 1. Title.

This Local Law shall be a new Article X under Chapter 304 of the Code of the Town of Webster entitled "Tax Exemption for Volunteer Firefighters and Volunteer Ambulance Workers".

Section 2. Purpose and Findings.

It is the purpose of this Local Law to implement the authority granted to local taxing jurisdictions by Real Property Tax Law Section 466-a — Tax Exemption for Volunteer Firefighters and Volunteer Ambulance Workers. The Town Board of the Town of Webster ("Town Board") finds and hereby determines that New York Real Property Tax Law Section 466-a makes available a tax exemption for volunteer fire and ambulance service workers at the option of the local municipality. The Town Board further finds and determines the Town of Webster should exercise said option and implement said tax exemption because it would enhance the ability to recruit and retain the volunteers that are the lifeblood of the volunteer fire and ambulance organizations currently serving the residents of the Town of Webster. Recruiting and retaining sufficient volunteers to serve these important functions is essential to maintaining the high quality of emergency service in our community and saving its taxpayers the significant expense of paid staff.

Section 3. Grant of Property Tax Exemption for Volunteer Firefighters and Volunteer Ambulance Workers.

Chapter 304 of the Code of the Town of Webster, "Taxation" shall be amended by repealing the current "Article X. Exemption for Volunteer Firefighters and Volunteer Ambulance Workers" and replace it with a **new** "Article X Exemption for Volunteer Firefighters and Volunteer Ambulance Workers" as follows:

Article X. Exemption for Volunteer Firefighters and Volunteer Ambulance Workers.

§ 304-30. Legislative Intent.

The Real Property Tax Law has been amended by the addition of a new § 466-a, which permits the Town of Webster to grant a partial tax exemption on real property owned by an enrolled member of an incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service or such enrolled member, spouse and/or surviving spouse. Said partial exemption is up to 10% of the assessed value of such property for all Town, part Town, and special district purposes.

§ 304-31. Grant of exemption.

An exemption of 10% of assessed value of property owned by an enrolled member or such enrolled member and spouse is hereby granted from taxation with respect to all Town, part Town, and special district purposes, subject to the requirements set forth in this Article.

§ 304-32. Eligibility.

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 applicant resides in the Town of Webster 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;

D. The applicant has been certified in accordance with § **304-38** as enrolled member of an: (1) incorporated volunteer fire company or fire department for at least 2 years, or (2) an incorporated voluntary ambulance service for at least 2 years; and

E. The applicant complies with the requirements of § **304-38**.

§ 304-33. Grant of lifetime exemption.

Any enrolled member of an incorporated volunteer fire company, fire department or incorporated voluntary ambulance service who accrues more than 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 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 within the Town of Webster.

§ 304-34. Un-remarried spouses of volunteer firefighters or volunteer ambulance workers killed in the line of duty.

Such exemption may be continued to such deceased enrolled member's un-remarried spouse if such member is killed in the line of duty; 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 un-remarried spouse of an enrolled member of such incorporated voluntary ambulance services who was killed in the line of duty; and

B. Such deceased volunteer has 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.

§ 304-35. Un-remarried spouses of deceased volunteer firefighters or volunteer ambulance workers.

Such exemption may be continued to such deceased enrolled member's un-remarried spouse; 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 un-remarried spouse of a deceased enrolled member of incorporated volunteer fire company, fire department or incorporated voluntary ambulance service; and

B. Such deceased volunteer has been an enrolled member for at least twenty years; and

C. Such deceased volunteer and un-remarried spouse had been receiving the exemption prior to the death of such volunteer.

§ 304-36. Application.

Application for such exemption shall be filed with the assessor for the municipality in which the property is located on or before the taxable status date on a form as prescribed by the Commissioner of Tax and Finance.

§ 304-37. Diminution of benefits.

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 Article 4 of the Real Property Tax Law on the effective date of this article shall suffer any diminution of such benefit because of the provisions of this article.

§ 304-38. Certification.

Each incorporated volunteer fire company, incorporated volunteer fire department and incorporated voluntary ambulance service shall file a notice annually with the Assessor, certifying its enrolled members with 2 or more years of service, per procedures prescribed by the Assessor.

Section 4. Severability.

If any clause, sentence, paragraph, subdivision, section, or part of this law or the application thereof to any person, individual, corporation, firm, partnership, entity, or circumstance shall be adjudged by any court of competent jurisdiction to be invalid or unconstitutional, such order or judgment shall not affect, impair or invalidate the remainder thereof, but shall be confined in its operation to the clause, sentence, paragraph, subdivision, section or part of this law, or in its application to the person, individual, corporation, firm, partnership, entity, or circumstance directly involved in the controversy in which such order or judgment shall be rendered.

Section 5. Effective Date.

This Local Law shall take effect upon filing with the Secretary of State.

Seconded by Councilwoman Cataldi and duly put to a vote, which resulted as follows:

VOTE ON MOTION:

Supervisor Thomas J. Flaherty	Aye
Councilman William G. Abbott	Aye
Councilman John J. Cahill	Aye
Councilwoman Patricia T. Cataldi	Aye
Councilwoman Ginny L. Nguyen	Absent

MOTION CARRIED

Enter: September 28, 2023

Dorothy M. Maguire

DOROTHY M. MAGUIRE
Town Clerk
Town of Webster

State Of New York
County of Monroe
Town of Webster

This will certify that I have examined the within exhibit and find it to be an exact copy of the original which is filed in the office of the Town Clerk of the Town of Webster, Monroe County, New York.

Dorothy M. Maguire
Town Clerk

Seal

Date September 30, 2023