

LOCAL LAW NUMBER #1 OF 2023

A LOCAL LAW OF THE TOWN OF GENOA TO ADD VOLUNTEER FIREFIGHTER AND AMBULANCE WORKER EXEMPTIONS UPON TOWN PROPERTY TAXES PER REAL PROPERTY TAX LAW § 466-a

This Local Law hereby authorizes and grants a partial exemption from taxation to qualifying volunteer firefighters and ambulance workers in the Town of Genoa, as authorized by § 466-a of the New York State Real Property Tax Law. Accordingly, the Town Board of The Town of Genoa, New York, pursuant to Resolution dated **September 13, 2023**, does hereby adopt and pass this Local Law Number # 1 of 2023, and therefore, be it so enacted as follows:

SECTION 1 - PURPOSE

This Local Law is adopted pursuant to the powers granted by NYS Real Property Tax Law, including § 466-a therein, as well as Municipal Home Rule Law § 10, which authorize the Town of Genoa to adopt local laws that advance and protect the health, safety, and welfare of the community. The purpose of this Local Law is to permit the partial real property tax exemption for qualifying volunteer firefighters and ambulance workers under § 466-a of the New York State Real Property Tax Law

SECTION 2 - LEGISLATIVE INTENT:

Volunteer Firefighter and Ambulance Worker Exemptions.

Legislative Intent and Effect.

This Article is intended to approve and authorize a partial real property tax exemption for qualifying volunteer firefighters and ambulance workers to the fullest extent as is authorized under New York State Real Property Tax Law § 466-a.

Extension of Volunteer Firefighter and Ambulance Worker Exemptions.

None of the following exemptions shall be granted until a qualifying volunteer has achieved a minimum of 2 years of service. Upon and after 2 years of service, the exemptions shall apply pursuant to the following rules:

A. Any enrolled member who has been certified by the Authority Having Jurisdiction (AHJ) 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 will be entitled to a 10% reduction in their taxable value for town tax purposes.

B. Any member who has achieved over 20 years of accumulated service shall be considered a life member and the exemption will continue for the remainder of their life if the property serves as their primary residence.

C. Any un-remarried surviving spouse of a volunteer who was killed in the line of duty shall continue to receive the 10% exemption if:

- a. The AHJ certifies that the un-remarried spouse is eligible for the exemption.
- b. The volunteer had accumulated 5 (five) years of service.
- c. The residence continues to be the primary residence of the surviving spouse.

D. Any un-remarried surviving spouse of a volunteer who passed away shall continue to receive the 10% exemption if:

- a. The AHJ certifies that the un-remarried spouse is eligible for the exemption.
- b. The volunteer had accumulated 20 (twenty) years of service.
- c. The residence continues to be the primary residence of the surviving spouse.

Severability.

If any portion of this article, or the application thereof to any person, entity, or circumstance, shall be determined by any court or tribunal of competent jurisdiction to be invalid or unenforceable, such determination shall be confined in its operation to the invalid part hereof, or in its application to such person, entity, or circumstance as is directly involved in the controversy in which such determination shall have been rendered, and the remainder of this article shall not be impaired thereby, and such determination shall not be deemed or construed to apply to other persons, entities, or circumstances.

SECTION 3 - EFFECTIVE DATE: This Local Law shall take effect immediately and shall apply to all assessment rolls filed after the date of adoption of this local law.