

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 Massena**

### **Local Law Number   2   of the Year **2023****

A local law Providing for a Volunteer Firefighter and Volunteer Ambulance Workers Real Property Tax Exemption.

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Be it enacted by the Town Board of the Town of Massena as follows:

#### **Section 1. Legislative Intent**

It is the intent of the Town Board of the Town of Massena, County of St. Lawrence, to provide a real property tax exemption to qualifying volunteer firefighters and ambulance workers as set forth in New York Real Property Tax Law §466-a.

#### **Section 2. Authority**

Real Property Tax Law §466-a authorizes the Town Board to adopt a local law providing a real property tax exemption of up to ten percent (10%) of the assessed value of real property owned by qualifying volunteer firefighters and ambulance workers.

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

The Town Board of the Town of Massena, County of St. Lawrence, hereby provides a real property tax exemption of ten percent (10%) of the assessed value of real property for individuals that meet the following qualifications:

- The individual is an enrolled and certified member of an incorporated volunteer fire company, fire department, or volunteer ambulance service that serves the Town of Massena and has a minimum of two (2) years of service with an organization that serves the Town of Massena; and
- The individual resides in the Town of Massena and the property receiving the benefit is the primary residence of the individual and is used exclusively for residential purposes, and any portion of the property not used for residential purposes shall be subject to taxation.

**Section 4. Grant of Lifetime Real Property Tax Exemption for Certain Volunteer Firefighters and Volunteer Ambulance Workers**

The Town Board of the Town of Massena, County of St. Lawrence, hereby provides a lifetime real property tax exemption of ten percent (10%) of the assessed value of real property for any individuals that have been certified by the authority having jurisdiction over an incorporated volunteer fire company, fire department or incorporated volunteer ambulance service as having accrued twenty (20) or more years of active service serving the Town of Massena, so long as their primary residence remains within the Town of Massena. The un-remarried surviving spouse of eligible volunteers shall be entitled to retain the exemption.

**Section 5. Un-Remarried Spouses of Volunteer Firefighters or Volunteer Ambulance Workers Killed in the Line of Duty**

Continuation of a current exemption is provided, however that:

- a. Such un-remarried spouse is certified by the Town for the incorporated volunteer fire company, fire department or incorporated volunteer 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 serving the Town of Massena; and
- c. Such deceased volunteer had been receiving the exemption prior to their death.

**Section 6. Severability**

If any clause, sentence, paragraph, subdivision, or part of this local law or the application thereof to any person, firm or corporation, or circumstance, shall be adjusted 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, or part of this local law or in its application to the person, individual, firm or corporation, or circumstance, directly involved in the controversy in which such judgment or order shall be rendered.

**Section 7. Effective Date**

This Local Law shall be effective upon the date of filing with the Secretary of State pursuant to Section 27 of the Municipal Home Rule Law.

*(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 2023 of the Town of Massena was duly passed by the Town Board on \_\_\_\_\_, 2023, in accordance March 16, 2023 with the applicable provisions of law.

**2. 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 Town of Massena was duly passed by the Town of Massena on February , 2023 and was (approved) (not disapproved) (repassed after disapproval) by the Supervisor and was deemed duly adopted on February \_\_\_\_\_ 2023, 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 2023 of the Town of Massena of St. Lawrence County was duly passed by the Town Council on February , 2023 and was (approved)(not disapproved)(repassed after disapproval) by the Supervisor on February , 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.

**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 Town of Massena was duly passed by the Town Council on February 2023, and was (approved)(not disapproved)(repassed after disapproval) by the Supervisor on February , 2023. Such local law was subject to permissive referendum and no valid petition requesting such referendum was filed as of February \_\_\_\_\_ 2023, in accordance with the applicable provisions of law.

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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 chairman 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.

