

# 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.

County  City  Town  Village  
(Select one.)

FILED  
STATE RECORDS

MAY 11 2023

of Schroepfel

DEPARTMENT OF STATE

Local Law No. 1 of the year 2023

A local law allowing eligible Volunteer Firefighters and Volunteer Ambulance  
(Insert Title)  
Workers to receive a real property tax exemption under Real  
Property Tax Law Section 466-a.

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

County  City  Town  Village  
(Select one.)

of Schroepfel as follows:

## SECTION 1. STATUTORY AUTHORITY

The New York State Legislature has, heretofore, amended the Real Property Tax Law (RPTL) to authorize municipalities to permit enrolled volunteer firefighters and volunteer ambulance workers to be eligible for a real property tax exemption as is more particularly set forth in RPTL §466-a which became effective as of December 9, 2022. This local law shall apply to assessment rolls prepared on the basis of a taxable status date of March 1, 2024 and thereafter.

## SECTION 2. LEGISLATIVE INTENT AND PURPOSE

RPTL §466-a, inter alia, allows for volunteers with five (5) years of qualifying service to apply for a tax exemption which will increase the number of eligible volunteers over existing law. The Town of Schroepfel recognizes the role of the Volunteer Firefighters and Ambulance Workers in securing the safety and well-being of our communities. The Town hereby finds that it is in the best social and economic interests of the Town to encourage volunteerism for said purposes. To that end, by providing the following exemption, and by making it available to a larger pool of volunteers, it is in

(If additional space is needed, attach pages <sup>1</sup> the same size as this sheet, and number each.)

the intent to encourage volunteers to join the various fire and ambulance companies within the Town of Schroepfel.

### SECTION 3. EXEMPTION GRANTED

- 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 of Schroepfel shall be exempt from taxation to the extent ten percent (10%) of the assessed value of such property for Town purposes, exclusive of special assessments.
- B. Application for such exemption shall be filed with the Town of Schroepfel Assessor, who having jurisdiction of the real property on or before the taxable status date on a form prescribed by the Commissioner of the New York State Department of Taxation and Finance of Real Property Tax Services.
- C. Such exemption shall not be granted to an enrolled member of an incorporated volunteer fire company, fire department or incorporated voluntary ambulance service residing within the Town of Schroepfel unless;
  - 1. The applicant resides in the Town of Schroepfel which is served by such incorporated volunteer fire company or fire department or incorporated voluntary ambulance service which has a service area within the Town of Schroepfel.
  - 2. The property is the primary residence of the applicant.
  - 3. 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.
  - 4. The applicant has served as an enrolled member with such volunteer fire company or volunteer fire department or incorporated voluntary ambulance service for a minimum of five (5) years; and
  - 5. The incorporated volunteer fire company or fire department and incorporated voluntary ambulance service has submitted to the Office of the Oswego County Fire Coordinator a complete list of enrolled members, with their respective dates of service for such incorporated voluntary fire company or fire department or incorporated voluntary ambulance service. The Oswego County Fire Coordinator shall then review all potential candidates and certify those that meet the necessary criteria to be eligible for this exemption. In the event that the Oswego County Fire Coordinator is eligible for and seeks an exemption as a volunteer firefighter, it shall be reviewed and certified by the Oswego County Treasurer.

- D. Any enrolled member of an incorporated volunteer fire company, volunteer fire department or incorporated voluntary ambulance service who accrues more than twenty (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 ten (10) percent exemption as authorized by RPTL §466-a for the remainder of his or her life as long as his or her primary residence is located within the Town of Schroepfel.
- E. Un-remarried spouses of volunteer firefighters or volunteer ambulance workers killed in the line of duty: An exemption by an enrolled member of an incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service, to such deceased enrolled member's un-remarried spouse may be continued or re-instated if such member is killed in the line of duty; provided, however, that:
1. 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
  2. Such deceased volunteer had been an enrolled member for at least five years; and
  3. Such deceased volunteer had been receiving the exemption prior to his or her death.
- F. Un-remarried spouses of deceased volunteer firefighters or volunteer ambulance workers: An exemption by an enrolled member of an incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service may be continued or reinstated to such deceased enrolled member's un-remarried spouse; provided, however, that:
1. 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 a deceased enrolled member of such incorporated volunteer fire company, fire department or incorporated voluntary ambulance service; and
  2. Such deceased volunteer had been an enrolled member for at least twenty years; and
  3. Such deceased volunteer and un-remarried spouse had been receiving the exemption for such property prior to the death of such volunteer.

#### **SECTION 4. EXISTING EXEMPTIONS PRESCRIBED**

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 New York Real Property Tax Law

Article 4 as of the date of adoption of this Local Law shall suffer any diminution of such benefit because of the provisions of RPTL §466-a.

#### **SECTION 5. SEVERABILITY**

If any clause, sentence, paragraph, subdivision, section or part of this chapter or application thereof to any person, individual, corporation, firm, partnership or entity shall be adjudged by any court of competent jurisdiction to be invalid or unconstitutional, such determination 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 chapter or its application to the person, individual, corporation, firm, partnership or entity directly involved in the proceeding in which such adjudication shall have been rendered.

#### **SECTION 6. EFFECTIVE DATE**

This local law shall take effect upon the filing in the office of the Secretary of State of the State of New York and shall apply to assessment rolls prepared on the basis of a taxable status date of March 1, 2024 and thereafter.

(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. 1 of 20 23 of the ~~(County)(City)(Town)(Village)~~ of Schroepel was duly passed by the Town Board on May 23 20 23, 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 20 \_\_\_\_ of the (County)(City)(Town)(Village) of \_\_\_\_\_ was duly passed by the \_\_\_\_\_ on \_\_\_\_\_ 20 \_\_\_\_, and was (approved)(not approved) (repassed after disapproval) by the \_\_\_\_\_ and was deemed duly adopted on \_\_\_\_\_ 20  , 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 20 \_\_\_\_ of the (County)(City)(Town)(Village) of \_\_\_\_\_ was duly passed by the \_\_\_\_\_ on \_\_\_\_\_ 20 \_\_\_\_, and was (approved)(not approved) (repassed after disapproval) by the \_\_\_\_\_ on \_\_\_\_\_ 20 \_\_\_\_.  
(Name of Legislative Body) (Elective Chief Executive Officer\*)

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 \_\_\_\_\_ 20 \_\_\_\_, 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 (County)(City)(Town)(Village) of \_\_\_\_\_ was duly passed by the \_\_\_\_\_ on \_\_\_\_\_ 20 \_\_\_\_, and was (approved)(not approved) (repassed after disapproval) by the \_\_\_\_\_ on \_\_\_\_\_ 20 \_\_\_\_ Such local law was subject to permissive referendum and no valid petition requesting such referendum was filed as of \_\_\_\_\_ 20 \_\_\_\_, 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 20\_\_\_\_ 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 \_\_\_\_\_ 20\_\_\_\_, 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 20\_\_\_\_ of the County of \_\_\_\_\_ State of New York, having been submitted to the electors at the General Election of November \_\_\_\_\_ 20\_\_\_\_, 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   1   above.

(Seal)

*Michele Swidowski*

Clerk of the county legislative body, City, Town or Village Clerk or officer designated by local legislative body

~~Darlene Owens, Town Clerk~~  
MICHELE SWIDOWSKI, DEPUTY TOWN CLERK

Date: 4-27-23