# STATE OF NEW YORK **DEPARTMENT OF STATE**

ONE COMMERCE PLAZA 99 WASHINGTON AVENUE ALBANY, NY 12231-0001 HTTPS://DOS.NY.GOV KATHY HOCHUL GOVERNOR ROBERT J. RODRIGUEZ SECRETARY OF STATE

March 8, 2023

Katrina McCloy Clerk Tompkins County Legislature Governor Daniel D Tompkins Building 121 E. Court Street 2<sup>nd</sup> Floor Ithaca NY 14850

RE: County of Tompkins, Local Law 1 2023, filed on February 27 2023

Dear Sir/Madam:

The above referenced material was filed by this office as indicated. Additional local law filing forms can be obtained from our website, <a href="https://www.dos.ny.gov.">www.dos.ny.gov.</a>

Sincerely, State Records and Law Bureau (518) 473-2492





Governor Daniel D. Tompkins Building | 121 E. Court Street, 2<sup>nd</sup> Floor | Ithaca. N.Y. 14850 Phone: (607) 274-5434 | Fax: (607) 274-5430 | tompkinscountyny.gov

February 17, 2023

NYS Department of State
Division of Corporations, State Records and Uniform Commercial Code
One Commerce Plaza
99 Washington Avenue
Albany, NY 12231

Re: Local Law No. 1 of 2023 - County of Tompkins

I am submitting to your office for filing a copy of Local Law No. 1 of 2023 - A Local Law Authorizing Section 466-a of the New York State Real Property Tax Law - A Property Tax Exemption to Volunteer Firefighters and Volunteer Ambulance Workers.

Please contact me if you have any questions.

Very truly yours,

Katrina McCloy, Clerk

Tompkins County Legislature

Enclosure

cc: Maureen Reynolds, County Clerk

General Code Publishers



#### Department: Assessment Category: Real Property ID: 11401 A

## ADOPTED

## **RESOLUTION NO. 2023-36**

# Resolution to Adopt Local Law No. 1 of 2023 - A Local Law Authorizing Section 466-a of the New York State Real Property Tax Law – A Property Tax Exemption to Volunteer Firefighters and Volunteer Ambulance Workers

WHEREAS, the Tompkins County Legislature wishes to encourage residents to volunteer with their local Fire Department or Emergency Medical Technician (EMT) Department, and

WHEREAS, the number of volunteers has fallen to a point where service has been affected, and

WHEREAS, the New York State Legislature has authorized an exemption which would provide for a 10% exemption for volunteers who have been certified by the authority having jurisdiction over the fire/EMT company, and

WHEREAS, a public hearing was held before the Tompkins County Legislature on February 7, 2023, to hear all persons interested in proposed Local Law No. 1 of 2023, now therefore be it

RESOLVED, on recommendation of the Government Operations Committee, That a partial exemption from taxation be granted for qualifying volunteer firefighters and EMT workers in Tompkins County as authorized by § 466-a of the Real Property Tax Law,

RESOLVED, further, That Local Law No. 1 of 2023 - A local law authorizing Section 466-a of the New York State Real Property Tax Law - A Property Tax Exemption to Volunteer Firefighters and Volunteer Ambulance Workers is hereby adopted,

RESOLVED, further, That the Tompkins County Legislature urges all Tompkins County school districts, towns, and villages to adopt this exemption and the Clerk of the Legislature shall send a copy of this resolution to all school boards and town and village boards in Tompkins County,

RESOLVED, further, That the Clerk of the Legislature shall publish in the official newspaper of the County a notice of adoption containing a synopsis of said local law and shall within twenty days file one certified copy in the Office of the County Clerk, and one copy with the Secretary of State.

**SEQR ACTION:** TYPE II-26

**RESULT:** 

ADOPTED [12 TO 0]

**MOVER:** 

Amanda Champion, Member

SECONDER:

Daniel Klein, Member

AYES:

Black, Brooks, Brown, Champion, Dawson, John, Klein, Koreman, Lane, Mezey, Pillar, Sigler

**ABSTAIN:** 

Lee Shurtleff

STATE OF NEW YORK

) ss:

COUNTY OF TOMPKINS)

I hereby certify that the foregoing is a true and correct transcript of a resolution adopted by the Tompkins County Legislature on February 7, 2023.



IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of the said Legislature at Ithaca, New York, on February 17, 2023.

Ctrume McClosselerk Tompkins County Legislature

# Local Law Filing

(Use this form to file a local law with the Secretary of State.)

	hould be given as amended. Do not include matter being eliminated and erlining to indicate new matter.	d do not use			
⊠County (Select one:)	□City □Town □Village				
of Tompkins					
Local Law N	No. 1 of the year 20 <sup>23</sup>				
A local law	Authorizing Section 466-a of the New York State Real Property Tax Law -				
	(Insert Title) A Property Tax Exemption to Volunteer Firefighters and Volunteer Ambulance Workers				
Be it enacted by the					
	(Name of Legislative Body)				
⊠County (Select one:)	□City □Town □Village				
of Tompkins		as follows:			

See attachment.

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

# Section 1: Statutory Authority

The purpose of this article is to grant a partial exemption from taxation qualifying volunteer firefighters and EMT workers in Tompkins County as authorized by § 466-a of the Real Property Tax Law.

## Section 2: Exemption granted.

- A. Any enrolled member who 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 will be entitled to a 10% reduction in their taxable value for County 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. Volunteer had accumulated 5 (five) years of service.
  - c. 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. Volunteer had accumulated 20 (twenty) years of service.
  - c. Residence continues to be the primary residence of the surviving spouse.

## Section 3: Terms and conditions.

The following terms and conditions shall be applied in the implementation of this article:

A. No such exemption shall be granted until a volunteer has achieved a minimum of 2 years of service.

## Section 4: Effective Date

This law shall take effect immediately upon passage and shall be applicable for all assessment rolls filed after this date.

# (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, des	ignated as local law Ma	o. 1		of 20 <sup>23</sup>	of
the (County)(Gity)(Town)(Village) of Tompkins Tompkins County Legislature (Name of Legislative Body)			was du	ly passed by	the
Tompkins County Legislature	on <u>February</u> 7,	20 23	, in accordance w	ith the applic	able
(Name of Legislative Body)		Name of the last o			
provisions of law.					
2. (Passage by local legislative body with approv Chief Executive Officer*.)	•		after disapproval	by the Elec	tive
I hereby certify that the local law annexed hereto, des				of 20	
the (County)(City)(Town)(Village) of			was du	ly passed by	the
(Name of Legislative Body)	on	20	_, and was (appro	ved)(not app	proved
			and was doon	براريان امم	اممام
(repassed after disapproval) by the	cutive Officer*)		and was deen	ied duly ado	ptea
on 20, in accordance with					
Zo in accordance with	the applicable provision	no or law.			
3. (Final adoption by referendum.) I hereby certify that the local law annexed hereto, des the (County)(City)(Town)(Village) of		,	was du	ly passed by	
(1)	on	20	, and was (approve	ed)(not appro	oved)
(Name of Legislative Body)					
(repassed after disapproval) by the(Elective Chief Exec	outive Officer*)		on	20	
·	·				
Such local law was submitted to the people by reason of Note of a majority of the qualified electors voting thereo		•			
20, in accordance with the applicable provisions		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			
, in accordance with the applicable provisions	or law.				
1. (Subject to permissive referendum and final adhereby certify that the local law annexed hereto, design					dum.)
he (County)(City)(Town)(Village) of			was du	ly passed by	the
	on	20,	and was (approve	d)(not appro	ved)
Name of Legislative Body)					
repassed after disapproval) by the(Elective Chief Execu	tive Officer*)	on	20	Such l	ocal
aw was subject to permissive referendum and no valid	petition requesting suc	ch referendu	m was filed as of _		******************************
20, in accordance with the applicable provisions	of law.				

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<sup>\*</sup> 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.

I hereby certify that the local law annexed hereto, designated a		of 20 of
the City of having been submitted the Municipal Home Rule Law, and having received the affirma		
thereon at the (special)(general) election held on		, ,
6. (County local law concerning adoption of Charter.) I hereby certify that the local law annexed hereto, designated a	es local law No	of 20 of
the County ofState of New York, hav		
November 20, pursuant to subdivisions 5 received the affirmative vote of a majority of the qualified elector qualified electors of the towns of said county considered as a unique process.	ors of the cities of said county as a unit and a ma	ajority of the
(If any other authorized form of final adoption has been foll further certify that I have compared the preceding local law with correct transcript therefrom and of the whole of such original local	ith the original on file in this office and that the sa	ame is a
paragraph 1 above.	Clerk of the county legislative body, City, Town or Voofficer designated by local legislative body	illage Clerk or
(Seal)	Date: 2-17-2023	