

STATE OF NEW YORK  
**DEPARTMENT OF STATE**

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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, [www.dos.ny.gov](http://www.dos.ny.gov).

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



**Department  
of State**



# Tompkins County Legislature

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](http://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



*Inclusion through Diversity*



# 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:)

of Tompkins

Local Law No. 1 of the year 2023

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 Tompkins County Legislature of the  
(Name of Legislative Body)

County  City  Town  Village  
(Select one:)

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, designated as local law No. 1 of 2023 of the (County)(City)(Town)(Village) of Tompkins was duly passed by the Tompkins County Legislature on February 7, 2023, in accordance with the applicable provisions of law.

**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.

**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\_\_\_\_.

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.

\* 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.

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

Date: 2-17-2023

(Seal)