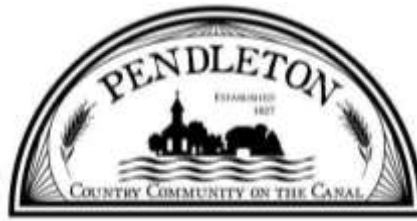


TOWN OF PENDLETON
6570 Campbell Boulevard
Lockport, NY 14094



Supervisor Joel Maerten
Councilman Wolfgang Buechler
Councilman Joseph Hickman
Councilman David Leible
Councilman Scott Lombardo

At the meeting of the Town Board of the Town of Pendleton, Niagara County, New York, held in the Board Room at the Town of Pendleton Town Hall, 6570 Campbell Boulevard, Lockport, New York, 14094 at 7:00 p.m. on August 14, 2023.

Adoption of Local Law for Property Tax Exemption

Local Law No _____ of the year 2023

Town of Pendleton, County of Niagara County, State of New York

Title: Volunteer Firefighter and Volunteer Ambulance Workers Real Property Tax Exemption

BE IT ENACTED BY THE TOWN BOARD OF THE TOWN OF PENDLETON, COUNTY OF NIAGARA AS FOLLOWS:

Section 1. Purpose

New York State Real Property Tax Law was amended by the Laws of 2022, Chapter 670 adding a new provision §466-a. This section provides for an up to ten percent partial real property county tax exemption for the assessed value of the primary residence owned by a qualified and certified enrolled member of the incorporated volunteer fire company, fire department or incorporated volunteer ambulance service. The intent of this Local law is to permit the partial real property tax exemption for such qualified enrolled members of said emergency services organizations for real property taxes imposed by the Town of Pendleton. Members of volunteer fire departments and ambulance corps provide valuable services to the residents of the Town of Pendleton. In order to be certified and recertified, such volunteers must undertake numerous hours of training on their own time and often at their own expense. The purpose of this exemption is to maintain the ranks of the volunteers while encouraging other volunteers to join.

Section 2. Authority

Pursuant to Chapter 670 of the Laws of 2022, effective December 9, 2022, the state Real Property Tax Law was amended by adding a new §466-a authorizing local governments including towns to enact by local law, ordinance or resolution such partial tax exemption for Town real property taxes to qualified enrolled members of said emergency services organizations, following public hearing.

Section 3. Requirements

Pursuant to Section 466-a of the New York State Real Property Tax Law, 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 Pendleton, County of Niagara shall be exempt from taxation to the extent of ten percent (10%) of the assessed value of such property for Town of Pendleton purposes, exclusive of special assessments. A ten percent (10%) exemption from taxation shall not be granted to an enrolled member of an incorporated volunteer fire company, fire department or incorporated voluntary ambulance service residing in the Town of Pendleton unless such enrolled member and/or spouse satisfies the following:

1. The applicant resides in the Town of Pendleton which is served by such incorporated volunteer fire company, fire department or incorporated voluntary ambulance service; and
2. The property is the primary residence of the applicant; and
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; and
4. The applicant 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 for a period of five years of service
5. The applicant must file a certificate from his or her qualifying organization that he or she is an enrolled member. Such certification of membership must certify that the member received credit under a service award program defined by Article 11-A, 11-AA, 11-AAA or 11-AAAA of the General Municipal Law for the period of service claimed in the application.

Section 4. Lifetime Exemption

Any enrolled member of an incorporated volunteer fire company, fire department or incorporated voluntary ambulance service who accrues more than twenty 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 percent exemption as authorized by this section for the remainder of his or her life as long as his or her primary residence is located within such the Town of Pendleton..

Section 5. Spousal Exemption Where Member is Killed in the Line of Duty.

Un-remarried spouses of volunteer firefighters or volunteer ambulance workers killed in the line of duty

1. An exemption granted under this Local law shall be continued, and a pre-existing exemption shall be reinstated, where the exemption was previously claimed 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 if such member is killed in the line of duty provided, however that
 - a. 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
 - b. Such deceased volunteer had been an enrolled member for at least five years; and
 - c. Such deceased volunteer had been receiving the exemption prior to his or her death.

Section 6. Spousal Exemption Where Member is Deceased.

Un-remarried spouses of deceased volunteer firefighters or volunteer ambulance workers

1. An exemption granted under this Local Law shall be continued, and a pre-existing exemption shall be reinstated, to an un-remarried spouse of a deceased enrolled member of an incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service provided however that
 - a. 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
 - b. Such deceased volunteer had been an enrolled member for at least twenty years; and
 - c. Such deceased volunteer and un-remarried spouse had been receiving the exemption for such property prior to the death of such volunteer

Section 9. Application for Exemption

1. Application for such exemption, along with the certificate of membership defined above, shall be filed with the Town of Pendleton assessor on or before the taxable status date on a form as prescribed by New York State
2. Certification shall be required for any period of time claimed by an applicant that is not already on file with the applicable town assessor.
3. The assessor shall review the application and certification to ensure they have satisfied the requirements of this law.

Section 10. No Diminution of Benefits

No applicant who is a volunteer firefighter or volunteer ambulance worker who by reason of such status is receiving any benefit under the provision of Article 4 of the state Real Property Tax Law on the effective date of this Local Law shall suffer any diminution of such benefit because of the provisions of this Local Law.

SECTION 11: 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 12. Effective Date

This Local Law shall be effective upon its filing with the New York State Secretary of State in accordance with Section 27 of the Municipal Home Rule Law.