

# Local Law Filing

NEW YORK STATE DEPARTMENT OF STATE  
162 WASHINGTON AVENUE, ALBANY, NY 12231

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

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.

STATE OF NEW YORK  
DEPARTMENT OF STATE  
**FILED**  
NOV 10 2003  
MISCELLANEOUS  
& STATE RECORDS

~~County~~  
~~City~~ of RYE  
Town  
~~Village~~

Local Law No. 2 of the year ~~19~~ 2003

A local law to provide a Real Property Tax Exemption to Volunteer  
*(Insert Title)*  
Firefighters and Volunteer Ambulance Service Members.

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

~~County~~  
~~City~~ of RYE as follows:  
Town

## TAX EXEMPTION FOR VOLUNTEER FIREFIGHTERS AND VOLUNTEER AMBULANCE SERVICE MEMBERS

- Sec. 1 Purpose.
- Sec. 2 Exemption.
- Sec. 3 Qualifications and limitations upon exemption.
- Sec. 4 Lifetime exemption.
- Sec. 5 Permanent disability.
- Sec. 6 Application for exemption.
- Sec. 7 No diminution of benefits.
- Sec. 8 Maximum amount of exemption.
- Sec. 9 Effective date upon filing with the Secretary of State

### Sec. 1 Purpose.

The purpose of this Local Law is to provide volunteer firefighters and volunteer ambulance service members who are qualified real property owners with the tax exemption authorized by Section 466-d of the Real Property Tax Law. The exemption authorized by this Local Law is subject to all of the qualifications and limitations set forth in Section 466-d of the Real Property Tax Law.

### Sec. 2 Exemption.

Real property owned by an enrolled member of an incorporated volunteer fire company, fire department or incorporated voluntary ambulance service, or real property owned by such enrolled member and his or her spouse, residing in the Town of Rye shall be exempt from taxation on Town of Rye taxes to the extent of ten percent of the assessed value of such property for town purposes, exclusive of special assessments.

### Sec. 3 Qualifications and limitations upon exemption.

The exemption authorized by Section 2 of this Local Law shall be granted to an enrolled member of an incorporated volunteer fire company, fire department or incorporated voluntary ambulance service residing in the Town of Rye only if:

1. The applicant resides in the town or village that is served by such incorporated volunteer fire company or fire department or incorporated voluntary ambulance service:
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 Local Law:
4. The applicant has been certified by the authority having jurisdiction for the incorporated volunteer fire company or fire department as an enrolled member of such incorporated volunteer fire company or fire department for at least five years or the applicant has been certified by the authority having jurisdiction for the incorporated voluntary ambulance service as an enrolled member of such incorporated voluntary ambulance service for at least five years. It shall be the duty of each incorporated volunteer fire company, each incorporated volunteer fire department and each incorporated voluntary ambulance service to file an affidavit of a responsible officer annually, prior to the applicable taxable status date, with the assessor or other appropriate agency, department or office of each assessing unit served by such incorporate volunteer fire company, incorporated volunteer fire department or incorporated voluntary ambulance service listing its enrolled members with five or more years of service.
5. In the case of volunteer firefighters, the area served by the volunteer fire company does not encompass any area served by a fire company having five or more professional firefighters: and
6. In the case of volunteer ambulance workers, the area served by the volunteer ambulance company does not encompass any area served by an ambulance company having five or more professional ambulance workers.

**Sec. 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 authorized by this Local Law for the remainder of his or her life as long as his or her primary residence is located within the Town of Rye.

**Sec. 5 Permanent disability.**

Any volunteer firefighter or volunteer ambulance worker who is or becomes permanently disabled due to the exercise of his or her duties as a firefighter or ambulance worker and who is prevented from being certified as an active service member shall be entitled to the annual certification during the period of his or her disability.

**Sec. 6 Application for exemption.**

Application for the exemption described in this Local Law shall be filed on a form prescribed by the New York State Board of Real Property Services with the assessor or other appropriate agency, department or office of the assessing unit in which the real property is located.

**Sec. 7 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 provisions of any other law on the effective date of this Local Law shall suffer any diminution of such benefit because of the provisions of the Local Law.

**Sec. 8 Maximum amount of exemption.**

Notwithstanding any other provision of this Local Law to the contrary, the amount of the exemption described in this chapter shall not exceed three thousand dollars per year multiplied by the latest state equalization rate for the assessing unit in which such property is located.

**Sec. 9 Effective date upon filing with the Secretary of State.**

This Local Law shall take effect immediately upon filing with the Secretary of State.

(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 ~~19~~ 2003 of the ~~(County)(City)(Town)(Village)~~ of RYE was duly passed by the TOWN BOARD on Oct. 21, 2003, 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 19\_\_\_\_ of the (County)(City)(Town)(Village) of \_\_\_\_\_ was duly passed by the \_\_\_\_\_ on \_\_\_\_\_ 19\_\_\_\_, and was (approved)(not approved)(repassed after disapproval) by the \_\_\_\_\_ and was deemed duly adopted on \_\_\_\_\_ 19\_\_\_\_, 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 19\_\_\_\_ of the (County)(City)(Town)(Village) of \_\_\_\_\_ was duly passed by the \_\_\_\_\_ on \_\_\_\_\_ 19\_\_\_\_, and was (approved)(not approved)(repassed after disapproval) by the \_\_\_\_\_ on \_\_\_\_\_ 19\_\_\_\_. 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 \_\_\_\_\_ 19\_\_\_\_, in accordance with the applicable provisions of law.  
*(Name of Legislative Body)*  
*(Elective Chief Executive Officer\*)*

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 19\_\_\_\_ of the (County)(City)(Town)(Village) of \_\_\_\_\_ was duly passed by the \_\_\_\_\_ on \_\_\_\_\_ 19\_\_\_\_, and was (approved)(not approved)(repassed after disapproval) by the \_\_\_\_\_ on \_\_\_\_\_ 19\_\_\_\_. Such local law was subject to permissive referendum and no valid petition requesting such referendum was filed as of \_\_\_\_\_ 19\_\_\_\_, 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 19\_\_\_\_ 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 \_\_\_\_\_ 19\_\_\_\_, 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 19\_\_\_\_ of the County of \_\_\_\_\_ State of New York, having been submitted to the electors at the General Election of November \_\_\_\_\_ 19\_\_\_\_, 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 \_\_\_\_\_, above.

*James C. Rye*  
\_\_\_\_\_  
TOWN OF RYE  
Clerk of the County legislative body, City, Town or Village Clerk  
or officer designated by local legislative body

(Seal)

Date: October 21, 2003

(Certification to be executed by County Attorney, Corporation Counsel, Town Attorney, Village Attorney or other authorized attorney of locality.)

STATE OF NEW YORK  
COUNTY OF WESTCHESTER

I, the undersigned, hereby certify that the foregoing local law contains the correct text and that all proper proceedings have been had or taken for the enactment of the local law annexed hereto.

*Monroe Y. Mann*  
\_\_\_\_\_  
Signature Monroe Y. Mann

TOWN ATTORNEY  
\_\_\_\_\_  
Title



~~COUNTY~~  
~~CITY~~ of RYE  
Town  
~~VILLAGE~~

Date: OCTOBER 22, 2003