

(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.

STATE OF NEW YORK
DEPARTMENT OF STATE
FILED
AUG 18 2003

MISCELLANEOUS
& STATE RECORDS

~~County~~
~~City~~ of Shelter Island
~~Town~~
~~Village~~

Local Law No. 10 of the year 2003.

A local law AMENDING CHAPTER 115, TAXATION, ENTITLED EXEMPTION FOR VOLUNTEER
(Insert Title)
FIREFIGHTERS AND AMBULANCE WORKERS

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

~~County~~
~~City~~ of Shelter Island as follows:
~~Town~~
~~Village~~

Section 1. Findings.

The Town Board of the Town of Shelter Island finds that Real Property Tax Law Section 466-c exemption for volunteer firefighters and ambulance workers applies to the volunteers for the Shelter Island Fire Department and the Shelter Island Red Cross. The fact that the statute does not specifically require a fire department to be incorporated suggests a legislative intent to apply it to unincorporated fire departments. The Shelter Island Red Cross Ambulance is a unique organization, adopted by congressional charter, and is thereby entitled to claim the same exemption as any other incorporated voluntary ambulance service.

Section 2. Amend Chapter 115 of the Shelter Island Town Code, titled "Taxation", as follows:

Add Article VI entitled "Exemption for Volunteer Firefighters and Ambulance Workers".

Section 3. Add the following to Article VI, Chapter 115 of the Shelter Island Town Code, titled "Taxation" as follows:

§115-21. 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, shall be exempt from taxation to the extent of ten (10%) percent of the assessed value of such property for Town purposes, exclusive of special assessments.

B. Such exemption shall in no event exceed Three Thousand (\$3,000.00) Dollars multiplied by the latest State equalization rate for the assessing unit in which such real property is located or such other superseding amount as shall be approved by amendment to the enabling State Legislation which is in effect on the effective date of this law and which superseding amount shall be applicable at the time of implementation of this law.

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

§115-22. Criteria for Exemption.

A. Such exemption 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 Shelter Island unless:

1. The applicant resides in the town or village which 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 law; and
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 (5) 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 (5) years.

B. Any enrolled member of an incorporated volunteer fire company, 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 this section for the remainder of his or her life as long as his or her primary residence is located within the Town of Shelter Island.

C. Application for such exemption shall be filed with the Shelter Island Assessor on or before the taxable status date on a form as prescribed by the State Board of Real Property Services.

D. Incorporated volunteer fire companies, fire departments, and incorporated volunteer ambulance services shall file lists of its enrolled members eligible for the exemption provided by this law with the Shelter Island Assessor on or before the taxable status date on a form as prescribed by the State Board of Real Property Services.

E. 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 section, shall suffer any diminution of such benefit because of the provisions of this section.

Section 4. Effective Date. This Local Law shall take effect immediately upon filing with the Secretary of State. A copy will be filed with the State Board of Equalization and the Shelter Island Assessors' Office.

(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. 10 of 2003 of the ~~(County)(City)(Town)(Village)~~ of Shelter Island was duly passed by the Town Board on July 18 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 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____. 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.
(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 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 _____, above.

Doody P. Oger

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

(Seal)

Date: July 18, 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 Suffolk

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.

Gregory W. [Signature]

Town Attorney
Title

~~County~~
~~City~~ of Shelter Island
Town
~~Village~~

Date: July 18, 2003