

NEW YORK STATE DEPARTMENT OF STATE
41 STATE STREET
ALBANY, NY 12231

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.

XXXXX
City of CLAY
Town
XXXXX

FILED
FEB 16 2006

MISCELLANEOUS
& STATE RECORDS

Local Law No. 1 of the year 2006

A local law amending CHAPTER 205 entitled "TAXATION", a new article number entitled 'ARTICLE VII-
(Insert Title)
VOLUNTEER FIREFIGHTERS AND VOLUNTEER AMBULANCE WORKERS EXEMPTION' to the
Code of the Town of Clay.

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

~~XXXXX~~ ~~XXXXX~~ Clay _____ as follows:
~~City of~~
 Town _____
~~XXXXX~~

Said Local Law amendment of Chapter 205 to read as follows: (See Attached)

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

LOCAL LAW NO. 1 OF THE YEAR 2006 TOWN OF CLAY

A LOCAL LAW AMENDING CHAPTER 205 ENTITLED "TAXATION" ADDING A NEW ARTICLE NUMBER ENTITLED 'ARTICLE VII - VOLUNTEER FIREFIGHTERS AND VOLUNTEER AMBULANCE WORKERS EXEMPTION' TO THE CODE OF THE TOWN OF CLAY

IT IS ENACTED by the Town Board of the Town of Clay, County of Onondaga as follows:

SECTION 1. ADDING TO CHAPTER 205 ENTITLED "TAXATION" A NEW ARTICLE NUMBER ENTITLED 'ARTICLE VII - VOLUNTEER FIREFIGHTERS AND VOLUNTEER AMBULANCE WORKERS EXEMPTION' TO THE TOWN OF CLAY MUNICIPAL CODE.

Adding a new Article to **Chapter 205** entitled **"ARTICLE VII - VOLUNTEER FIREFIGHTERS AND VOLUNTEER AMBULANCE WORKERS EXEMPTION"** to the Code of the Town of Clay. The purpose of this local law is to provide for a partial exemption from taxation to members of volunteer fire companies and voluntary ambulance services of the Town of Clay as provided in Section 466-g of the Real Property Tax Law of the State of New York. Said Local Law is to read as follows:

ARTICLE VII

Exemption for Volunteer Firefighters and Volunteer Ambulance Workers

§ 205-29. Title.

This article shall be known as the "Volunteer Firefighters and Volunteer Ambulance Workers Exemption Law of the Town of Clay."

§ 205-30. Purpose.

The purpose of this Article is to provide for an exemption from taxation to members of volunteer fire companies and volunteer ambulance services of the Town of Clay as provided in Section 466-g of the Real Property Tax Law of the State of New York.

§ 205-31. Definitions.

The meanings of words and expressions as used in this article shall be identical to their meanings as used in § 466-g of the Real Property Tax Law of the State of New York and further for the purpose of this local law the term "enrolled member" shall mean an individual who would be eligible for a service award program using the criteria for such service award programs set forth in Section 217 or Section 219-e of the General Municipal Law, which criteria, as in effect on the date of enactment of this local law and made a part hereof.

§ 205-32. Granting of exemption.

Real property, which is the primary residence of and 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 Clay shall be exempt from taxation to the extent of ten percent (10%) of the assessed value of such property for Town purposes only, exclusive of special assessments, provided, however, that such exemption shall under no circumstances exceed three thousand dollars (\$3,000.00) multiplied by the latest State equalization rate for the assessing unit in which such real property is located.

§ 205-33. Applicability.

That each incorporated volunteer fire company, fire department or incorporated volunteer ambulance service within the Town of Clay service shall submit to the assessor within the Town of Clay, in which each such applicant must reside, a completed list of enrolled members, with their respective dates of service with such incorporated volunteer fire company, fire department or incorporated volunteer ambulance service and the assessor shall then review all applicants and certify those applicants who meet the necessary criteria to be eligible for this exemption.

§ 205.34 VOLUNTEER FIREFIGHTERS AND VOLUNTEER AMBULANCE § 205-35
WORKERS EXEMPTION LOCAL LAW

§ 205.34 Restrictions.

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, unless the following conditions are met:

- A. The applicant for such exemption resides in the Town of Clay; which is served by such incorporated volunteer fire company, fire department, or incorporated volunteer ambulance service;
- B. The property on which the exemption is claimed is the primary residence of the applicant;
- C. The property is used exclusively for the applicant's residential purposes; provided, however, that in the event any portion of such property is not used exclusively as the applicant's residence but is used for other purposes, such portion not used as residence shall be subject to taxation and the remaining portion only shall be entitled to the exemption provided for in this Local Law;
- D. The applicant has completed five (5) years of active service as an enrolled member with an incorporated volunteer fire, fire department or incorporated volunteer ambulance service as certified company as an enrolled member of such incorporated voluntary ambulance for at least five (5) years. Such certification shall be in the form of a letter on volunteer fire company, fire department or incorporated ambulance services letterhead, as applicable, signed by the senior officer.
- E. That application for such exemption shall be filed annually with the assessor of the Town of Clay on or before the annual taxable status date for that municipality on a form as prescribed by the State Board of Equalization and Assessment.

§ 205.35 Special exemption for twenty (20) years service.

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 Town of Clay 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 Clay, exclusive of special assessments, provided further, however, that such exemption shall in no event exceed three thousand dollars (\$3,000.00) multiplied by the latest state equalization rate for the assessing unit in which such real property is located

§ 205.36 VOLUNTEER FIREFIGHTERS AND VOLUNTEER AMBULANCE § 205-38
WORKERS EXEMPTION LOCAL LAW

§ 205.36 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 this Article Four of the Real Property Tax Law on the effective date of this Section shall not suffer any diminution of such benefit because of the provisions of this Article.

§ 205.37 Taxable assessed value.

That in accordance with Section 844 of the New York State Real Property Tax Law, this Town Board hereby designates that the exemption enacted by this local law shall be included in the total valuation for purposes of calculating the taxable assessed value in the Town of Clay,

§ 205.38 Effective Date

This local law shall take effect immediately upon filing with the Secretary of State and shall apply to real property having a taxable status on or after the first day of January next succeeding the date on which this local law shall have become law and shall expire and not apply to property having a taxable status date after January 1, 2011 without further action

SECTION 2. UNCONSTITUTIONALITY OR ILLEGALITY

If any clause, sentence, paragraph, word, section or part of this Interim Ordinance shall be adjudged by any Court of competent jurisdiction to be unconstitutional, illegal, or invalid, such judgment shall not affect, impair or invalidate the remainder thereof, but shall be confined to its operation to the clause, sentence, paragraph, word, section or part thereof directly involved in the controversy in which such judgment shall have been rendered.

(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 20 06 of the ~~(County)(City)(Town)(Village)~~ of Clay was duly passed by the Town Board on January 18, 2006, 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 _____.
(Name of Legislative Body) (Elective Chief Executive Officer*)
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.
(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.

Vivian I. Mason
 Clerk of the county legislative body, City, Town or Village Clerk or
 officer designated by local legislative body
VIVIAN I. MASON, TOWN CLERK
 Date: February 3rd, 2006

(Seal)

(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 ONONDAGA

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.

Robert M. Germain
 Signature

ROBERT M. GERMAIN, TOWN ATTORNEY

Title

~~XXXX~~

City of Clay

Town

Village

Date: February 3, 2006