

County of Tioga

Local Law No. **X** of the Year 2023.

A Local Law providing Real Property Tax Exemptions for Volunteer Firefighters and Ambulance Workers pursuant to Section 466-a of the Real Property Tax Law.

Be It Enacted by the Legislature of the County of Tioga as follows:

SECTION 1: PURPOSE

The Tioga County Legislature has determined that attracting and retaining quality volunteer firefighters and ambulance workers is a key component in providing for the safety and welfare of County residents, but also presents a significant challenge throughout the municipalities of the County.

The Tioga County Legislature has also determined that real property tax exemptions are an appropriate way to recognize the sacrifice and dedication of volunteer firefighters and ambulance workers and are an appropriate tool to help recruit and retain these volunteers.

Accordingly, it is the purpose of this Local Law to adopt the Real Property Tax Exemptions for Volunteer Firefighters and Ambulance Workers pursuant to Section 466-a of the Real Property Tax Law.

SECTION 2: REAL PROPERTY TAX EXEMPTION

Real Property owned by an enrolled member of an incorporated volunteer fire company, fire department, or incorporated volunteer ambulance service, or by such enrolled member and their spouse, shall be exempt for ten percent (10%) of the assessed value of their property for calculation of real property taxes for the County of Tioga, exclusive of special assessments.

SECTION 3: ELIGIBILITY REQUIREMENTS

Such exemption shall be granted to an enrolled member of an incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service, provided that:

- A. The volunteer firefighter or ambulance worker resides in the County of Tioga, and the County of Tioga is served by such

incorporated fire company, fire department, or incorporated voluntary ambulance service; and

- B. The property is owned by the volunteer firefighter or ambulance worker, including property owned jointly with their spouse; and
- C. The property is the primary residence of the volunteer firefighter or ambulance worker; and
- D. 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; and
- E. The volunteer firefighter or ambulance worker is certified by the authority having jurisdiction as an enrolled member of such an incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service; and
- F. The volunteer firefighter or ambulance worker meets the minimum service requirement established by the County of Tioga for exemption from Tioga County real property taxes, which is hereby established as two (2) years of service.

#### SECTION 4. LIFETIME EXEMPTION

Any eligible enrolled member who accrues more than 20 years of active volunteer service, as certified by the authority having jurisdiction, shall be granted the ten percent (10%) exemption, as authorized by this Local Law, for the remainder of their life, as long as their primary residence is located within the County of Tioga.

#### SECTION 5: UN-REMARRIED SURVIVING SPOUSE OF ENROLLED MEMBER KILLED IN THE LINE OF DUTY

The un-remarried surviving spouse of a deceased enrolled member, as certified by the authority having jurisdiction, is qualified to continue to receive the ten percent (10%) exemption, as long as the deceased

volunteer had been an enrolled member for at least five (5) years of service and had been receiving the exemption prior to their death.

#### SECTION 6: UN-REMARIED SURVIVING SPOUSE OF ENROLLED MEMBER WITH LIFETIME EXEMPTION

The un-remarried surviving spouse of a deceased enrolled member, as certified by the authority having jurisdiction, who had been receiving a lifetime exemption as a result of accruing over twenty (20) years of service is qualified to continue to receive the ten percent (10%) exemption as long as the deceased volunteer had been receiving the exemption prior to their death.

#### SECTION 7: CERTIFICATION AND APPLICATION PROCESS

- A. The volunteer firefighter and ambulance service organizations in the County of Tioga are responsible for certifying which members, and un-remarried surviving spouses, are qualified for the ten percent (10) real property tax exemption.
- B. The volunteer firefighter and ambulance service organizations in the County of Tioga must annually submit to the appropriate Town Assessor, by the last business day on or before January 31<sup>st</sup>, a list of members, and un-remarried surviving spouses, who they have certified as eligible to receive the real property tax exemption.
- C. The volunteer firefighter and ambulance service organizations in the County of Tioga must annually provide to their members, and un-remarried surviving spouses, upon request, a certification of the member's or un-remarried spouse's eligibility for the real property tax exemption, to include the number of years of service, confirmation of enrollment as of the date of certification, or date of death, and the address of the residence.
- D. Members or un-remarried surviving spouses not receiving a lifetime exemption must file, annually, on or before taxable status date of March 1<sup>st</sup>, an application for this exemption with the appropriate Town Assessor. The Town Assessor will have the proper form and instructions, as prescribed by the New York State Commissioner of Taxation and Finance.

- E. Members or un-remarried surviving spouses receiving a lifetime exemption do not need to file annually, so long as their eligibility status is unchanged.

SECTION 8: NO DIMINUTION OF BENEFITS

No applicant who is a volunteer firefighter or ambulance worker who by reason of such status is receiving any benefit under the provisions of the law on the effective date of this Local Law shall suffer any diminution of such benefits because of the provisions of this Local Law.

SECTION 9: SEVERABILITY

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

SECTION 10: EFFECTIVE DATE

This Local Law will take effect on January 1, 2024, and shall apply to taxable status dates occurring on or after such 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. 2 of 2023 of the (County) of Tioga was duly passed by the Tioga County Legislature on August 15, 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 disapproved)(repassed after disapproval) by the on 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 disapproved)(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 disapproved)(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.

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 , become operative.

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\*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.

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 of 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.

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

(Seal)

Date: August 15, 2023

(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 Tioga

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.

\_\_\_\_\_  
Signature  
Peter DeWind  
Title: County Attorney  
County of Tioga  
City  
Town  
Village

Date: August 15, 2023