

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 underling to indicate a new matter.

Town of Wayland Local Law No. 1 of the year 2024

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Town of Wayland Local Law No. 1 of the year 2024

A LOCAL LAW OF THE **Town of Wayland** TO PROVIDE A PARTIAL
EXEMPTION FROM TAXATION OF REAL PROPERTY OWNED BY AN
ENROLLED VOLUNTEER FIREFIGHTER OR AMBULANCE WORKER
PURSUANT TO SECTION 466-A OF THE NEW YORK STATE REAL
PROPERTY TAX LAW AS ENACTED BY CHAPTER 670 OF THE LAWS OF
2022

Be it enacted by the Town Board of the Town of Wayland as follows:

Section 1. STATUTORY AUTHORITY:

This local law is adopted pursuant to the provisions of the Municipal Home Rule Law of the State of New York.

Section 2.

This Local Law shall be known and cited as "A Local Law of the Town of Wayland Providing a Partial Exemption from Taxation of Real Property owned by an enrolled firefighter or ambulance worker pursuant of Section 466-A of the New York State Property Tax Law as enacted by Chapter 670 of the Laws of 2022.

Section 3 Exemption Provided:

- a. Real Property situate within the Town of Wayland, Steuben County, New York, owned by an enrolled member of an incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service, or by such enrolled member and spouse residing in the Town of Wayland, shall be exempt from taxation for real estate taxes to be levied by the Town of Wayland to the extent of ten percent of the assessed value of such property, exclusively of special assessments.

- b. 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 such Town unless: (i) The applicant resides in the Town which is served by such incorporated volunteer fire company or fire department or incorporated voluntary service;
- (ii) The property is the primary residence of the applicant;
 - (iii) The property is used exclusively for residential purposes; provided however, that in the event any portion of such property is not 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;
 - (iv) The incorporated volunteer fire company or fire department and incorporated voluntary ambulance service has submitted to the Steuben County Director of Offices of Emergency Services a complete list of enrolled members, with their respective dates of service for such incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service; and
 - (v) The applicant shall have performed two (2) years of continuous service as a volunteer firefighter, or ambulance worker, as specifically defined by section 466-a, of the Real Property Tax Law of the State of New York; or
 - (vi) If all other provisions are met, the applicant may receive a lifetime exemption provided the applicant shall have at least twenty (20) years of service and has maintained and continues to maintain the primary residence in Steuben County; and
 - (vii) An unmarried surviving spouse of an eligible volunteer may retain the exemption provided the requirements of Section 3.a and b.i-vi about are met.
- c. Application for such exemption shall be filed with the assessor on or before the taxable status date on a form as prescribed by the State Board.
- d. No applicant who is a volunteer firefighter or volunteer ambulance worker who by reason of such status is receiving and benefit under the provisions of Article 4, of the Real Property Tax law of the State of New York, on the effective date of this section shall suffer any diminution of such benefit because of the provision of this section.

Section 4. Effective Date.

This Local law shall take effect upon filing with the Secretary of State of the State of New York in accordance with section twenty-seven of the Municipal Home Rule Law, and shall apply to real property having a taxable status date on or after the first day of January 2023, the effective date of section 466-a, of the Real Property Tax Law of the State of New York.

(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 **2024** of the **Town of Wayland** was duly passed by the Town Board on October 9, 2024 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 _____ (Name of Legislative body) on _____ 20____, and was (approved)(not approved) (repassed after disapproval) by the _____ (Elective Chief Executive Officer*) _____ 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 _____ (Name of Legislative body) on _____ 20____, and was (approved)(not approved) (repassed after disapproval) by the _____ (Elective Chief Executive Officer*) _____ 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 _____ (Name of Legislative body) on _____ 20____, and was (approved)(not approved) (repassed after disapproval) by the _____ (Elective Chief Executive Officer*) _____ 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.

* 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 1, above.

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

Date:

(Seal)