

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.

County City Town Village
(Select one.)

of Moira

FILED
STATE RECORDS
NOV 28 2023

Local Law No. 1 of the year 2023

A local law to Allow Enrolled Volunteer Firefighters and Volunteer Ambulance Works to be Eligible
(Insert Title)
for a Real Property Tax Exemption Under RPTL §466-f

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

County City Town Village
(Select one.)

of Moira

as follows:

See attached

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

(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 2023 of the ~~(County)(City)(Town)(Village)~~ of Moira was duly passed by the Moira Town Board on November 14, 2023, 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) *(Name of Legislative Body)* (repassed after disapproval) by the _____ and was deemed duly adopted *(Elective Chief Executive Officer*)* 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 approved) *(Name of Legislative Body)* (repassed after disapproval) by the _____ on _____ 20____. *(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) *(Name of Legislative Body)* (repassed after disapproval) by the _____ on _____ 20____. Such local *(Elective Chief Executive Officer*)* 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.

Amanda M. Aushaw Town Clerk
Clerk of the county legislative body, City, ~~Town~~ or Village Clerk or officer designated by local legislative body

Date: November 15, 2023 __

(Seal)

**TOWN OF MOIRA
LOCAL LAW NO. 1 of 2023**

**PROVIDING REAL PROPERTY TAX EXEMPTION FOR VOLUNTEER
FIREFIGHTERS AND VOLUNTEER AMBULANCE WORKERS PURSUANT
TO NYS REAL PROPERTY TAX LAW § 466-a**

Be it enacted by the Town Board of the Town of Moira that Town Code is amended as follows:

Section 1. Purpose. The Town Board finds that volunteer firefighters and volunteer ambulance workers provide essential emergency services to our community and that it is in the best interests of the Town of Moira to encourage this exceptional volunteerism. The Board further finds that providing real property tax exemptions to qualified workers would be an incentive to attract new volunteers and help combat an alarming decline in the number of volunteers serving as active responders to fire and medical emergencies. This Local Law adopts the real property tax exemptions provided for volunteer firefighters and volunteer ambulance workers under NYS Real Property Tax Law § 466-a.

Section 2. Real Property Tax Exemption. 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 residing in the Town shall be exempt from taxation to the extent of 10 percent (10%) of the assessed value of such property for Town purposes, exclusive of special assessments.

Section 3. Qualifications. Such exemption shall only be granted to an enrolled member of an incorporated volunteer fire company, fire department or incorporated voluntary ambulance services if:

- (a) the applicant resides in the Town of Moira and is a member of an incorporated volunteer fire company or fire department or incorporated voluntary ambulance service which provides service within the Town.
- (b) the real property which is the subject of such exemption is the primary residence of the applicant.
- (c) the real 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.
- (d) the applicant has been certified, as provided in Section 4, by the authority having jurisdiction for the incorporated volunteer fire company or fire department indicating that the applicant has been an enrolled member of such incorporated volunteer fire company or fire department for at least two 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 two years.

Section 4. Certification of initial eligibility requirements and continuation of eligibility requirements. The applicant shall satisfy initial eligibility requirements for the exemption and continued eligibility requirements for the exemption upon the incorporated volunteer fire company or fire department indicating, in writing, that the member is a member in good standing under the internal bylaws and other internal operational documents of the said incorporated volunteer fire company or fire department.

Section 5. Twenty-year active members. 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, as defined in Section 3(d) hereof, 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 (10%) 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.

Section 6. Un-remarried Surviving Spouses of Volunteers killed in the line of duty. An un-remarried spouse of a volunteer firefighters or volunteer ambulance workers killed in the line of duty may receive the real property tax exemption if:

- (a) Such un-remarried spouse is certified by the authority having jurisdiction for the incorporated volunteer fire company, fire department or incorporated voluntary ambulance service as an un-remarried spouse of an enrolled member of such incorporated volunteer fire company, fire department or incorporated volunteer ambulance service who was killed in the line of duty; and
- (b) Such deceased volunteer had been an enrolled member for at least five years; and
- (c) Such deceased volunteer had been receiving the exemption prior to his or her death.

Section 7. Un-remarried Surviving Spouses of Volunteers with at least Twenty Years of Service. An un-remarried spouse of a volunteer firefighters or volunteer ambulance workers with twenty years of service may receive the real property tax exemption if:

- (a) Such un-remarried spouse is certified by the authority having jurisdiction for the incorporated volunteer fire company, fire department or incorporated voluntary ambulance service as an un-remarried spouse of an enrolled member of such incorporated volunteer fire company, fire department or incorporated volunteer ambulance service who was killed in the line of duty.
- (b) Such deceased volunteer had been an enrolled member for at least twenty years.
- (c) Such deceased volunteer and un-remarried spouse had been receiving the exemption of such property prior to the death of such volunteer.

Section 8. Application process.

- (a) Applications for such exemption shall be filed with the Town Assessor on or before the taxable status date on a form as prescribed by the New York State Commissioner for the Office of Real Property Tax Services.
- (b) The Town Assessor shall be provided with the certification, as defined in section 3(d) hereof, and file a copy of such certification prior to granting the exemption provided for by this Local Law.

Section 9. No diminution of current 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 law on the effective date of this Local Law shall suffer any diminution of such benefit because of the provisions of this Local Law.

Section 10. Effective Date. This Local Law shall take effect upon its filing with the NYS Secretary of State and shall apply to assessment rolls prepared on the basis of taxable status dates on or after December 31, 2023.