

**NOTICE OF PUBLIC HEARING FOR LOCAL LAW TO PROVIDE TAX
EXEMPTION FOR VOLUNTEER FIREFIGHTER AND AMBULANCE
PERSONNEL**

PLEASE TAKE NOTICE that a proposed Local Law is under consideration by the Town Board of the Town of Walworth, New York, designated as Local Law No. 3 of 2023 to Provide Tax Exemption for Volunteer Firefighter and Ambulance Personnel, and its purpose is to authorize the real property tax exemption in accordance with NY Real Property Law Section 466-a.

PLEASE TAKE FURTHER NOTICE that said proposed Local Law is on file at the Walworth Town Clerk's Office located at 3600 Lorraine Dr., Walworth, New York, where it is available for public inspection during regular business hours.

PLEASE TAKE FURTHER NOTICE that a public hearing upon said proposed Local Law has been scheduled for the **2nd day of February, 2023, at 6:30 PM**, to be held at Walworth Town Hall, 3600 Lorraine Drive, Walworth, NY. An opportunity to be heard in regard thereto will then and there be given to members of the public. Written comments may also be directed to the Walworth Town Clerk, Walworth Town Hall, 3600 Lorraine Dr., Walworth, NY.

Dated: January 20, 2023
BY ORDER OF THE
WALWORTH TOWN BOARD
Aimée Phillips
Town Clerk

LOCAL LAW NO. 3 OF 2023 TO PROVIDE TAX EXEMPTION FOR VOLUNTEER FIREFIGHTER AND AMBULANCE PERSONNEL

BE IT ENACTED, by the Town Board of the Town of Walworth, Wayne County, State of New York, as follows:

Section I. Authorization

The adoption of this Local Law is in accordance with Section 466-a of the New York Real Property Tax Law.

Section II. Title and Purpose

This law shall be known as and may be cited as Local Law No. 3 of 2023, to Provide Tax Exemption for Volunteer Firefighter and Ambulance Personnel. The purpose of this Local Law is to authorize the real property tax exemption in accordance with NY Real Property Law Section 466-a.

Section III. Legislative Finding

The Town Board of the Town of Walworth finds and hereby determines that, because the Town values its volunteer firefighter and ambulance personnel, in accordance with NY Real Property Tax Law, a tax exemption for volunteer firefighters and ambulance personnel shall be established.

Section IV. Amendment

Chapter 154 entitled "Taxation," Article VII "shall be created, and shall read as follows:

Article VII – Exemption for Volunteer Firefighter and Volunteer Ambulance Personnel

Section 154-17 - Legislative Authority for Firefighter and Ambulance Exemption; Exemption Granted; Application.

Pursuant to and in accordance with Section 466-A of the New York Real Property Tax Law, including any requirements in the relevant subsections thereof:

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 Town taxation to the extent of ten percent of the assessed value of such property, but only so long the minimum service requirement in relation thereto of at least two years has been met. The enrollment status and minimum service requirement shall be certified in writing by the incorporated volunteer fire company, fire department or incorporated voluntary ambulance service.

B. 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 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 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.

C. Exemption under this Section shall be granted in accordance with Real Property Tax Law, including the requirements thereunder, and only upon application by the qualifying owner(s) (or spouse, in the case of subsection D, below) of such real property to be filed with the Town Assessor, on or before the appropriate taxable status date for the Town, such application to be on a form, where available, prescribed by the State Board of Real Property Services.

D. Any existing exemption granted hereunder, or previously granted hereunder, may continue or be reinstated, respectively, to a deceased enrolled member's un-remarried spouse, where such deceased member was an enrolled member for at least five years was killed in the line of duty, all in accordance with all applicable requirements, including regarding certification, of NY Real Property Tax Law Section 466-a.

E. Any existing exemption granted hereunder, or previously granted hereunder, may continue or be reinstated, respectively, to a deceased enrolled member's un-remarried spouse, where such deceased member was an enrolled member for at least twenty years but not killed in the line of duty, all in accordance with all applicable requirements, including regarding certification, of NY Real Property Tax Law Section 466-a.

F. The Town Board may, from time to time, amend, supplement, change, modify or repeal this article pursuant to the applicable provisions of the New York law.

Section V. Validity and Severability

Should any word, section, clause, paragraph, sentence, part or provision of this local law be declared invalid by a Court of competent jurisdiction, such determination shall not affect the validity of any other part hereof.

Section VI. Repeal, Amendment and Supersession of Other Laws

All other ordinances or local laws of the Town of Walworth which are in conflict with the provisions of this local law are hereby superseded or repealed to the extent necessary to give this local law force and effect during its effective period.

Section VII. Effective Date

This Local Law will take effect upon filing in the office of the New York State Secretary of State.