

# 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 for new matter.

County     City     Town     Village  
(Select one:)

FILED  
STATE RECORDS  
OCT 02 2023

of Sennett

DEPARTMENT OF STATE

Local Law No. 3 of the year 2023

**A Local Law Providing For a Tax Exemption on Real Property Owned By Members of Volunteer Fire Companies and Volunteer Ambulance Services in the Town of Sennett**

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

County     City     Town     Village  
(Select one:)

of Sennett as follows:

**BE IT ENACTED** by the Town Board of the Town of Sennett, as follows:

**SECTION 1. SHORT TITLE.**

This Local Law shall hereafter be known as the Town of Sennett Real Property Tax Exemption for Volunteer Firefighters and Volunteer Ambulance Workers in the Town of Sennett.

**SECTION 2. INTENT AND PURPOSE.**

It is the intent of the Town Board of the Town of Sennett to provide a real property tax exemption to qualifying volunteer firefighters and volunteer ambulance workers in the Town of Sennett as set forth in Real Property Tax Law §466-a.

**SECTION 3. AUTHORITY.**

Real Property Tax Law §466-a authorizes the Town Board to adopt a local law providing a real property tax exemption up to ten percent (10%) of the assessed value of real property owned by qualifying volunteer firefights and ambulance workers.

**SECTION 4. EXEMPTION GRANTED; AMOUNT.**

Real property which is the primary residence of and is owned by an enrolled member of an incorporated volunteer fire company, fire department or incorporated volunteer ambulance service, or such enrolled member and spouse residing in the Town of Sennett, shall be exempt from taxation in accordance with §466-a of the Real Property Tax Law, such exemption to be limited to 10% of the assessed value of the property.

**SECTION 5. 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 property is owned by the volunteer firefighter or volunteer ambulance worker;

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

- B. The property is the primary residence of the volunteer firefighter or volunteer ambulance worker;
- C. The property is used exclusively for residential purposes;
- D. The volunteer firefighter or volunteer ambulance worker resides in the Town of Sennett and the Town of Sennett is served by such incorporated volunteer fire company or fire department or incorporated voluntary ambulance service;
- E. The volunteer firefighter or volunteer 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 volunteer ambulance worker meets the minimum service requirement established by Town of Sennett, which is hereby established as two (2) years.

**SECTION 6. QUALIFICATIONS FOR LIFETIME EXEMPTION.**

Any enrolled member of an incorporated volunteer fire company, fire department or incorporated voluntary ambulance service who accrues more than 20 years of active service, and is so certified by the Town of Sennett, shall be granted the ten percent (10%) exemption as authorized by this Local Law for the remainder of his or her life as long as his or her primary residence is located within the Town of Sennett.

**SECTION 7. APPLICATION PROCESS/CERTIFICATION.**

An applicant for the exemption provided for hereunder shall file an annual application with the Town of Sennett Assessor, on a form prescribed by the New York State Department of Taxation and Finance. The application must be filed on or before the taxable status date. The Town of Sennett must maintain written guidelines, available upon request, as to the requirements of an enrolled volunteer member relating to this exemption.

The Town of Sennett must annually file with the assessor, prior to the applicable taxable status date, a list of the active volunteer members who are certified to meet the minimum service requirement. Such list must provide, as of the applicable taxable status date, the number of years of service served by each such enrolled member and such enrolled member's address of residence.

**SECTION 8. EFFECT ON CURRENT BENEFITS.**

Any applicant who is a volunteer fire fighter or volunteer ambulance worker and who by reason of such status is receiving any benefit under the provisions of Article 4 of the Real Property Tax Law on the effective date of this Local Law shall not suffer any diminution of such benefit because of the provisions of this Local Law.

**SECTION 9. UN-REMARIED SPOUSE OF ENROLLED MEMBER KILLED IN THE LINE OF DUTY.**

The un-remarried surviving spouse of a deceased enrolled member killed in the line of duty, as certified by the authority having jurisdiction, is qualified to continue to receive an exemption, as long as the deceased volunteer had been an enrolled member for at least five years and had been receiving the exemption at the time of his or her death.

**SECTION 10. UN-REMARIED SPOUSE OF DECEASED ENROLLED MEMBER.**

The un-remarried surviving spouse of a deceased enrolled member, as certified by the authority having jurisdiction, is qualified to continue to receive an exemption, as long as the deceased volunteer had been an enrolled member for at least 20 years and the deceased volunteer and un-remarried spouse had been receiving the exemption at the time of his or her death.

**SECTION 11. SEVERABILITY.**

If any clause, sentence, paragraph, subdivision, section or part of this local law or the application thereof to any person, individual, corporation, firm, partnership, entity or circumstances is adjudged invalid or unconstitutional by any court of competent jurisdiction, such order or judgment shall be confined in its operation to the clause, sentence, paragraph, subdivision, section or part of this law or in its application directly involved in the controversy in which such judgment shall have been rendered and shall not affect or impair the validity of the remainder of this local law or the application thereof to other persons or circumstances. Further, in adjudging such invalid provision, the court shall attempt to modify same to a provision which is not invalid or unconstitutional and which best achieves the intent of the invalid provision.

**SECTION 12. EFFECTIVE DATE.**

This Local Law shall take effect immediately upon its filing in the office of the Secretary of State.

(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. 3 of 2023** of the **Town of Sennett** was duly passed by the **Town Board** on **September 21, 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 **Town of Sennett** was duly passed by the **Town Board** on \_\_\_\_\_, 20\_\_, and was (approved/not approved/ repassed after disapproval) by the **Town Board** 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 **Town of Sennett** was duly passed by the **Town Board** on \_\_\_\_\_, 20\_\_, and was (approved/not approved/ repassed after disapproval) by the **Town Board** 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 **Town of Sennett** was duly passed by the **Town Board** on \_\_\_\_\_, 20\_\_, and was (approved/not approved/ repassed after disapproval) by the **Town Board** 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.)~~

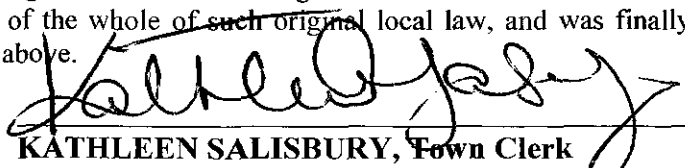
~~I hereby certify that the local law annexed hereto, designated as local law No. \_\_\_ of 20\_\_ of the City of \_\_\_\_\_ having been submitted to referendum pursuant to the provisions of section (36/37) of the Municipal Home Rule Law, and having received the affirmative vote of a majority of the qualified electors of such city voting thereon at the (special)(general) election held on \_\_\_\_\_, 20\_\_, 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.

  
KATHLEEN SALISBURY, Town Clerk  
Town of Sennett

(Seal)

Date: September 21, 2023