

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 Covert _____

Local Law No. 1 _____ of the year 20²⁴ _____

A local law To Authorize A Real Property Tax Exemption For Volunteer Firefighters And
(Insert Title)
Volunteer Ambulance Workers Pursuant To Real Property Tax Law Section 466-A

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

County City Town Village
(Select one.)

of Covert _____ as follows:

Section 1. Purpose and Intent

It is the intent and purpose of this Local Law to grant a partial real property tax exemption to qualifying volunteer firefighters, volunteer ambulance workers, and their qualifying spouses, residing in the Town of Covert, County of Seneca, State of New York, as authorized by New York State Real Property Tax Law section 466-a.

Section 2. Exemption Granted.

A. Any qualified member who has been certified by the authority having jurisdiction (hereinafter the "AHJ") for the incorporated volunteer fire company, fire department or volunteer ambulance service as an enrolled member of such incorporated volunteer fire company, fire department or volunteer ambulance service for a period of at least 2 years shall be entitled to a 10% reduction in the taxable value of their real property for Town real property tax purposes subject to the following requirements of section 466-a:

- 1) The applicant resides in the Town of Covert, which is served by the incorporated volunteer fire company, fire department or volunteer ambulance service;
 - 2) The real property is the primary residence of the applicant;
 - 3) 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 section;
- and

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

continued

- 4) The applicant submits a certification from the AHJ stating that they have been an enrolled member of the incorporated volunteer fire company, fire department or volunteer ambulance service for at least 2 years prior to submitting an application for this tax exemption.
- B. Any member who has achieved over 20 years of accumulated service shall be considered a life member and the exemption shall continue for the remainder of their life if the real property serves as their primary residence.
- C. Any un-remarried surviving spouse of a volunteer who is killed in the line of duty shall continue to receive the real property tax exemption if:
- 1) The AHJ certifies that the un-married surviving spouse is eligible for the exemption;
 - 2) The volunteer had accumulated at least 5 years of service;
 - 3) The real property continues to serve as the primary residence of the surviving spouse;
 - 4) The deceased volunteer had been receiving the exemption prior to their death.
- D. Any un-remarried surviving spouse of a deceased volunteer that shall continue to receive the exemption if:
- 1) The AHJ certifies that the un-married surviving spouse is eligible for the exemption;
 - 2) The deceased volunteer had accumulated at least 20 years of service;
 - 3) The real property continues to serve as the primary residence of the surviving spouse; and
 - 4) The deceased volunteer had been receiving the exemption prior to their death.

Section 3.

This Article shall take effect immediately upon filing with the Secretary of State and shall be applicable to all assessment rolls prepared pursuant to the first taxable status date occurring on or after the effective date of this article.

(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 (County)(City)(Town)(Village) of Covert was duly passed by the Town Board on February 12, 2024, 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 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.)

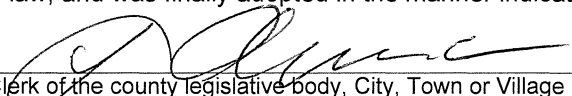
I hereby certify that the local law annexed hereto, designated as local law No. _____ of 20____ of the City of _____ having been submitted to referendum pursuant to the provisions of section (36)(37) of the Municipal Home Rule Law, and having received the affirmative vote of a majority of the qualified 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 _____ above.



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

Date: 2/13/2024

(Seal)