

LOCAL LAW NUMBER #_ OF 2023

A LOCAL LAW OF THE TOWN OF LANSING TO AMEND THE CODE OF THE TOWN OF LANSING, CHAPTER 240: TAXATION, TO ADD VOLUNTEER FIREFIGHTER AND AMBULANCE WORKER EXEMPTIONS UPON TOWN PROPERTY TAXES PER REAL PROPERTY TAX LAW § 466-a

This Local Law hereby amends Chapter 240 of the Town Code to authorize and grant a partial exemption from taxation to qualifying volunteer firefighters and ambulance workers in the Town of Lansing, as authorized by § 466-a of the New York State Real Property Tax Law. Accordingly, the Town Board of The Town of Lansing, New York, pursuant to Resolution dated _____, 2023, does hereby adopt and pass this Local Law Number #___ of 2023, and therefore, be it so enacted as follows:

SECTION 1 - AUTHORITY & PURPOSE: This Local Law is adopted pursuant to the powers granted by NYS Real Property Tax Law, including § 466-a therein, as well as Municipal Home Rule Law § 10, which authorize the Town of Lansing to adopt local laws that advance and protect the health, safety, and welfare of the community. The purpose of this Local Law is to amend the Town Code to permit the partial real property tax exemption for qualifying volunteer firefighters and ambulance workers under § 466-a of the New York State Real Property Tax Law

SECTION 2 - AMENDMENTS TO TOWN OF LANSING CODE:

A. A new Article III is added to Chapter 240, as follows:

Article III: Volunteer Firefighter and Ambulance Worker Exemptions.

§ 240-9. Legislative Intent and Effect.

This Article is intended to approve and authorize a partial real property tax exemption for qualifying volunteer firefighters and ambulance workers to the fullest extent as is authorized under New York State Real Property Tax Law § 466-a.

§ 240.10. Extension of Volunteer Firefighter and Ambulance Worker Exemptions.

None of the following exemptions shall be granted until a qualifying volunteer has achieved a minimum of 2 years of service. Upon and after 2 years of service, the exemptions shall apply pursuant to the following rules:

A. Any enrolled member who has been certified by the Authority Having Jurisdiction (AHJ) for the incorporated volunteer fire company, fire department, or voluntary ambulance service as an enrolled member of such incorporated volunteer fire company, fire department, or voluntary ambulance service will be entitled to a 10% reduction in their taxable value for town tax purposes.

B. Any member who has achieved over 20 years of accumulated service shall be considered a life member and the exemption will continue for the remainder of their life if the property serves as their primary residence.

C. Any un-remarried surviving spouse of a volunteer who was killed in the line of duty shall continue to receive the 10% exemption if:

- a. The AHJ certifies that the un-remarried spouse is eligible for the exemption.
- b. The volunteer had accumulated 5 (five) years of service.
- c. The residence continues to be the primary residence of the surviving spouse.

D. Any un-remarried surviving spouse of a volunteer who passed away shall continue to receive the 10% exemption if:

- a. The AHJ certifies that the un-remarried spouse is eligible for the exemption.
- b. The volunteer had accumulated 20 (twenty) years of service.
- c. The residence continues to be the primary residence of the surviving spouse.

§ 240.11. Severability.

If any portion of this article, or the application thereof to any person, entity, or circumstance, shall be determined by any court or tribunal of competent jurisdiction to be invalid or unenforceable, such determination shall be confined in its operation to the invalid part hereof, or in its application to such person, entity, or circumstance as is directly involved in the controversy in which such determination shall have been rendered, and the remainder of this article shall not be impaired thereby, and such determination shall not be deemed or construed to apply to other persons, entities, or circumstances.

§ 240-8 Effective date.

This article shall take effect immediately and shall apply to all tax assessment rolls arising after June 1, 2023.

SECTION 3 - CODIFICATION: These amendments and regulations shall be incorporated into the Town Code, and the incorporator may designate such new section and numerical headings, or other indexed references, as make for a coherent Town Code, sequentially numbered or marked. Nothing in this local law is intended to disrupt or affect the existing Town Code, except to the extent any existing code provision is herein expressly superseded or repealed. All other provisions of the Town Code are hereby reaffirmed and continued in force and effect, and the codification of these amendments shall follow the proceed for amending the code as set forth in the code or the Town's local laws, including but not limited to Local Law #2 of 2020.

SECTION 4 - SEVERABILITY: The invalidity or unenforceability of any section, subsection, paragraph, sentence, clause, provision, or phrase of the aforementioned sections as declared by the valid judgment of any court of competent jurisdiction to be unconstitutional must not affect the validity or enforceability of any other section, subsection, paragraph, sentence, clause, provision, or phrase, which must remain in full force and effect.

SECTION 5 - EFFECTIVE DATE: This Local Law shall take effect immediately and shall apply to all assessment rolls filed after the date of adoption of this local law.