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(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 OF LEWIS**

Local Law No. 9 of the Year 2005

**A LOCAL LAW PROVIDING FOR THE PARTIAL TAX EXEMPTION OF CERTAIN REAL PROPERTY OWNED BY MEMBERS OF AN INCORPORATED VOLUNTEER FIRE COMPANY, FIRE DEPARTMENT OR INCORPORATED VOLUNTARY AMBULANCE SERVICE**

(Insert Title)

**BE IT ENACTED** by the Board of Legislators of the County of Lewis, as follows:

- Section 1.     **Title.** This Local Law shall be known as: “**A LOCAL LAW PROVIDING FOR THE PARTIAL TAX EXEMPTION OF CERTAIN REAL PROPERTY OWNED BY MEMBERS OF AN INCORPORATED VOLUNTEER FIRE COMPANY, FIRE DEPARTMENT OR INCORPORATED VOLUNTARY AMBULANCE SERVICE**”.
- Section 2.     **Legislative Finding.** The Board of Legislators finds it appropriate to recognize the efforts of those who have dedicated their time and at times risked their lives in the service of their communities by volunteering to serve as a member of an incorporated volunteer fire company, fire department or incorporated voluntary ambulance service and hereby authorizes a partial exemption on the assessment of residential real property owned by such individuals in Lewis County pursuant to Real Property Tax Law § 466-e.
- Section 3.     **Exemption Granted.** 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 Lewis County, shall be exempt from taxation to the extent of ten percent of the assessed value of such property for county purposes, exclusive of special assessments, provided, however, that such exemption shall in no event exceed three thousand dollars multiplied by the latest state equalization rate for the assessing unit in which such real property is located.
- Section 4.     **Qualifications.** Such exemption shall not be granted to an enrolled member of an incorporated volunteer fire company, fire department or incorporated voluntary ambulance service residing in such county unless:
- (a) the applicant resides in the city, town, village or school district which is

served by such incorporated volunteer fire company or fire department or incorporated voluntary ambulance service;

(b) the property is the primary residence of the applicant;

(c) 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

(d) the applicant has been certified by the authority having jurisdiction for the incorporated volunteer fire company or fire department as an enrolled member of such incorporated volunteer fire company or fire department for at least five 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 five years. Such certifications shall be approved upon such forms and pursuant to the rules and regulations established by the Lewis County Real Property Director.

Section 5.     **Length of Service.** 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 Lewis County.

Section 6.     **Applications.** Application for such exemption must be filed with the assessor of the town in which the real property is located on or before the taxable status date upon such form as may be prescribed from time to time by the NYS Office of Real Property Services.

Section 7.     **No Diminution.** No applicant who is a volunteer firefighter or volunteer ambulance worker who by reason of such status is receiving any other benefit under the provisions of Article 4 of the Real Property Tax Law shall suffer any diminution of such benefit due to the receipt of a tax exemption provided pursuant to the provisions of this local law.

Section 8.     **Effective Date.** This local law shall take effect immediately upon filing in the office of the Secretary of State and upon all legal requirements being met.

(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. 9 - 2005, of the County of Lewis was duly passed by the Lewis County Board of Legislators on December 6, 2005, 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 County, City, Town, Village of \_\_\_\_\_ was duly passed by the \_\_\_\_\_ on \_\_\_\_\_, 20\_\_\_\_, and was approved, not disapproved, repassed after disapproval, by the \_\_\_\_\_, 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 County, City, Town, Village of \_\_\_\_\_ was duly passed by the \_\_\_\_\_ on \_\_\_\_\_, 20\_\_\_\_, and was approved, not disapproved, repassed after disapproval, by the \_\_\_\_\_ 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 a 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 200\_\_\_\_, of the County of Lewis was duly passed by the Lewis County Board of Legislators on \_\_\_\_\_. Such Local Law was subject to permissive referendum and no valid petition requesting such referendum was filed as of \_\_\_\_\_, in accordance with the applicable provisions of law:~~

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\* 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 chairman 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.)**

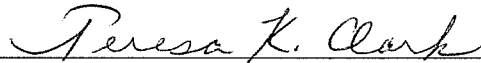
I hereby certify that the Local Law annexed hereto, designated as Local Law No. \_\_\_\_\_ of 20\_\_\_, of the City of \_\_\_\_\_ having been submitted to referendum pursuant to the provisions of Section (36)(37) of the Municipal Home Rule Law, and having received the affirmative vote of a majority of 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 the 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 of 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.



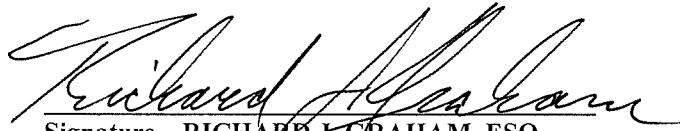
Clerk of the Lewis County Board of Legislature  
Clerk or officer designated by local legislative body  
**TERESA K. CLARK, CLERK**  
Date: December 8, 2005

(Seal)

(Certification to be executed by County Attorney, Corporation Counsel, Town Attorney, Village Attorney or other authorized Attorney of locality.)

STATE OF NEW YORK )  
COUNTY OF LEWIS ) ss:

I, the undersigned, hereby certify that the foregoing Local Law contains the correct text and that all proper proceedings have been had or taken for the enactment of the Local Law annexed hereto.



Signature – **RICHARD J. GRAHAM, ESQ.**  
**LEWIS COUNTY ATTORNEY**  
County of Lewis  
Date: December 8, 2005