

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 Whitestown

Local Law No. 2 of the year 2023

A local law Amending Chapter 185 Entitled Taxation of the Code of the Town of
(Insert Title)
Whitestown at Article VIII, Entitled "Volunteer Firefighter and Ambulance
Worker Exemption" (Local Law No. 1 of 2006)

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

County City Town Village
(Select one.)

of Oneida as follows:

SEE ENCLOSED

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

(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. 2 of 20 23 of the (County)(City)(Town)(Village) of Town of Whitestown was duly passed by the Town Board on March 15 20 23, 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 N/A was duly passed by the _____ on _____ 20 _____, and was (approved)(not approved) (repassed after disapproval) by the _____ and was deemed duly adopted on _____ 20 , in accordance with the applicable provisions of law.
(Elective Chief Executive Officer)*

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 N/A was duly passed by the _____ on _____ 20 _____, and was (approved)(not approved) (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 N/A was duly passed by the _____ on _____ 20 _____, and was (approved)(not approved) (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)*

* 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. N/A 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. N/A 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.

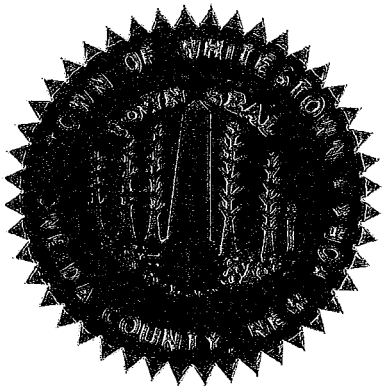
(If any other authorized form of final adoption has been followed, please provide an appropriate certification.)

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.

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

Date: March 15, 2023

(Seal)



LOCAL LAW # 2 OF 2023

A LOCAL LAW AMENDING CHAPTER 185 ENTITLED "TAXATION
OF THE CODE OF THE TOWN OF WHITESTOWN AT
ARTICLE VIII, ENTITLED "VOLUNTEER FIREFIGHTER AND
AMBULANCE WORKER EXEMPTION"
(LOCAL LAW NO. 1 OF 2006)

BE IT ENACTED BY THE TOWN BOARD OF THE TOWN OF WHITESTOWN, AS FOLLOWS:

Repeal of Title VIII

SECTION I. Title VIII entitled Volunteer Firefighter and Ambulance Worker Exemption (Local Law No. 1 of 2006) is hereby repealed in its entirety.

SECTION II. Adoption of New Title VIII. A new Title VIII entitled "Volunteer Firefighter and Ambulance Worker Exemption" is hereby adopted so as to read as follows:

§185-26. Legislative intent.

The intent of this article is to adopt the provisions of §466-a of the Real Property Tax Law, as recently amended (Chapter 620 of the Laws of 2022) to extend a property tax exemption to volunteer firefighters and ambulance workers to encourage volunteerism in local fire and ambulance companies.

§185-26. Statutory authority.

This article is adopted pursuant to the authority of Real Property Tax Law §466-a (Chapter 670 of the Laws of 2022).

§185-26. Exemptions for certain volunteer firefighter and ambulance workers.

- A. Real property 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 Whitestown, shall be entitled to a real property tax exemption to the extent of 10% of the assessed value of such real property for Town tax purposes only, exclusive of special assessments.
- B. Such exemption shall not be granted to an enrolled member of an incorporated volunteer fire company, fire department or incorporated volunteer ambulance service in the Town of Whitestown unless:
- (1) The applicant for such exemption resides within the Town of Whitestown.
 - (2) The property on which the exemption is claimed is the primary residence of the

applicant.

(3) The property is used exclusively for the applicant's residential purposes; provided however, that in the event any portion of such property is not used exclusively as the applicant's residence but is used for other purposes, such portion not used as a residence is not entitled to the exemption provided for in this article.

(4) The applicant has completed two (2) years of active service with an incorporated volunteer fire company, fire department or incorporated volunteer ambulance service as a front line and/or civil officer and the applicant otherwise would be eligible for a service award program using the criteria for such service awards programs set forth in §217 of the General Municipal Law, which criteria are incorporated into this article and are specifically made applicable to both volunteer firefighters and volunteer ambulance workers.

(5) The incorporated volunteer fire company, fire department or incorporated volunteer ambulance service has submitted to the Town Assessor's office a complete list of enrolled members, with their respective dates of service with such incorporated volunteer fire company, fire department or incorporated volunteer ambulance service, with such list certifying those members who are listed as active have fulfilled the minimum standards for active service as established by the incorporated volunteer company, fire department or incorporated ambulance service. The Town Assessor shall then review all applicants and certify those applicants who meet the necessary criteria to be eligible for this exemption.

- C. Any enrolled member of an incorporated volunteer fire company, fire department or incorporated volunteer ambulance service who accrues more than 20 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 article for the remainder of his or her life and for as long as his or her primary residence is located within the Town of Whitestown. A lifetime member must have accrued at least twenty (20) years of active service to qualify for a lifetime exemption.
- D. Application for such exemption shall be filed annually with the Assessor of the Town of Whitestown, in which the applicant resides, on or before the annual taxable status date for the

Town, on a form as prescribed by the State Board of Equalization and Assessment.

- E. No applicant who is a volunteer firefighter or volunteer ambulance worker 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 article, shall suffer any diminution of such benefit because of the provisions of this article.
- F. The un-remarried spouse of a deceased enrolled member killed in the line of duty, as certified by the incorporated volunteer fire company, fire department or incorporated volunteer ambulance service having jurisdiction, shall be granted a ten percent (10%) exemption as authorized by this chapter for the remainder of his or her life so long as his or her primary residence is located within the Town of Whitestown.
- G. The un-remarried surviving spouse of a deceased enrolled member, as certified by the incorporated volunteer fire company, fire department or incorporated volunteer ambulance service having jurisdiction, is qualified to continue to receive an exemption, as long as the deceased volunteer had been an active enrolled member for at least twenty (20) years, and the deceased volunteer and un-remarried spouse had been receiving the exemption at the time of his or her death so long as his or her primary residence is located within the Town of Whitestown.

SECTION III. Severability. If any clause, sentence, paragraph, section or part of this Local Law is declared by a Court of competent jurisdiction to be invalid, such judgment shall not affect or impair or invalidate the remainder thereof, but shall be confined in its operation to said clause, sentence, paragraph, section or part of this Local Law.

SECTION IV. Effective Date. This law shall take effect immediately upon filing with the Secretary of State as provided by law.

LOCAL LAW # ____ OF 2023

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OF THE CODE OF THE TOWN OF WHITESTOWN AT
ARTICLE VIII, ENTITLED "VOLUNTEER FIREFIGHTER AND
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- C. Any enrolled member of an incorporated volunteer fire company, fire department or incorporated volunteer ambulance service who accrues more than 20 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 article for the remainder of his or her life and for as long as his or her primary residence is located within the Town of Whitestown. A lifetime member must have accrued at least twenty (20) years of active service to qualify for a lifetime exemption.
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town of "Moving forward, together"
WHITESTOWN
New York Mills • Oriskany • Whitesboro • Yorkville

Supervisor

Shaun J. Kaleta

Council

Kevin R. Barry, Jr.
Michael R. Ciancaglini
Joseph A. Cirusuolo
David W. Glenn

Deputy Town Clerk

Debra A. Manley

Superintendent of Highways

Salvatore F. Granato, Jr.

Receiver of Taxes

Margaret H. Hardy

Town Attorney

William P. Schmitt

March 15, 2023

NYS Department of State
Division of Corporations, State Records and Uniform Commercial Code
One Commerce Plaza
99 Washington Avenue
Albany, NY 12231

Dear Ms. Lasch,

Please find enclosed Local Law #2-2023 for the Town of Whitestown, Amending Chapter 185 Entitled Taxation of the Code of the Town of Whitestown at Article VIII, Entitled "Volunteer Firefighter and Ambulance Worker Exemption" (Local Law No. 1 of 2006).

Sincerely,

Debra Manley
Deputy Town Clerk
Town of Whitestown

STATE OF NEW YORK
DEPARTMENT OF STATE

ONE COMMERCE PLAZA
99 WASHINGTON AVENUE
ALBANY, NY 12231-0001
HTTPS://DOS.NY.GOV

KATHY HOCHUL
GOVERNOR

ROBERT J. RODRIGUEZ
SECRETARY OF STATE

March 29, 2023

Debra Manley
Whitestown Deputy Town Clerk
8539 Clark Mills Rd
Whitesboro NY 13492

RE: Town of Whitestown, Local Law 2 & 3 2023, filed on March 20 2023

Dear Sir/Madam:

The above referenced material was filed by this office as indicated. Additional local law filing forms can be obtained from our website, www.dos.ny.gov.

Sincerely,
State Records and Law Bureau
(518) 473-2492



**Department
of State**