

TOWN OF ULYSSES
LOCAL LAW NO. ___ FOR THE YEAR 2023
A LOCAL LAW AMENDING CHAPTER 174 OF THE TOWN CODE TO AUTHORIZE
A PROPERTY TAX EXEMPTION FOR
VOLUNTEER FIREFIGHTERS AND VOLUNTEER AMBULANCE WORKERS
UNDER SECTION 466-a OF THE NEW YORK STATE REAL PROPERTY TAX LAW

Be it enacted by the Town Board of the Town of Ulysses as follows:

Section 1. Statutory Authority

The purpose of this Local Law is to grant a partial exemption from taxation to qualifying volunteer firefighters and ambulance workers in the Town of Ulysses as authorized by § 466-a of the Real Property Tax Law.

Section 2. Amendment of Chapter 174

Chapter 174 of the Town Code of the Town of Ulysses is hereby amended by inserting a new Article III as follows:

Article III Volunteer Firefighters and Volunteer Ambulance Workers Exemption

§174-7 Exemption Granted

- A. Any enrolled member who has been certified by the authority having jurisdiction 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, and such company, department, or service provides service to the Town of Ulysses, will be entitled to a ten percent (10%) reduction in the taxable value of their primary residence for town tax purposes.
- B. Any member who has achieved over 20 years of accumulated service shall be considered a life member and this exemption will continue for the remainder of their life for so long as the property serves as their primary residence.
- C. Any un-remarried spouse of a volunteer who was killed in the line of duty shall continue to receive the exemption if:
 - (1) The authority having jurisdiction certifies that the un-remarried spouse is an un-remarried spouse of a volunteer who was killed in the line of duty and who was eligible for the exemption; and
 - (2) The volunteer had accumulated five (5) years of service; and
 - (3) The residence at which the volunteer resided continues to be the primary residence of the un-remarried spouse.
- D. Any un-remarried spouse of a volunteer who passed away shall continue to receive the exemption if:
 - (1) The authority having jurisdiction certifies that the un-remarried spouse is an un-remarried spouse of a volunteer who passed away and who was eligible for the exemption; and
 - (2) The volunteer had accumulated twenty (20) years of service; and
 - (3) The residence at which the volunteer resided continues to be the primary residence of the un-remarried spouse.

§174-8. Other Terms and Conditions

- A. The exemption provided for pursuant to §174-7 shall not be granted until a volunteer has achieved a minimum of two (2) years of service.
- B. The property for which the exemption is applied shall be entirely or partially owned by the volunteer or their un-remarried spouse, and must be used exclusively for residential purposes; provided, however, that in the event any portion of such property is not used exclusively for residential purposes, such non-residential portion shall be subject to taxation and the remaining portion only shall be entitled to the exemption.
- C. Application for the exemption shall be filed annually by the person seeking the exemption, on or before the taxable status date, with the assessor responsible for preparing the assessment roll for the Town of Ulysses, on the form as prescribed by the New York State Commissioner of Taxation and Finance. The Town of Ulysses shall maintain written guidelines, available upon request, as to the requirements of an enrolled volunteer member relating to this exemption.

§174-9. Certification Procedure

The Town Board of the Town of Ulysses is authorized to adopt a certification procedure by resolution, as it deems necessary and appropriate.

Section 3. Remainder

Except as hereinabove amended, the remainder of the Code of the Town of Ulysses shall remain in full force and effect.

Section 4. Severability

The provisions of this Local Law are severable and if any provision, clause, sentence, subsection, word or part thereof is held illegal, invalid, unconstitutional, or inapplicable to any person or circumstance, such illegality, invalidity or unconstitutionality, or inapplicability shall not affect or impair any of the remaining provisions, clauses, sentences, subsections, words, or parts of this local law or their application to other persons or circumstances. It is hereby declared to be the legislative intent that this local law would have been adopted if such illegal, invalid, or unconstitutional provision, clause, sentence, subsection, word or part had not been included therein, and as if such person or circumstance, to which the local law or part thereof is held inapplicable, had been specifically exempt therefrom.

Section 5. Effective Date

This Local Law shall take effect immediately upon filing with the New York State Secretary of State in accordance with Section 27 of the Municipal Home Rule Law.