

(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. 6 of 2023 of the (County)(City)(Town)(Village) of Cortland was duly passed by the Legislature on May 25 2023, 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 approved) (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 approved) (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 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) (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.)**

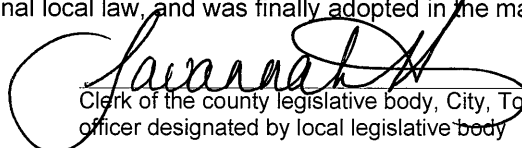
I hereby certify that the local law annexed hereto, designated as local law No. \_\_\_\_\_ of 20\_\_\_\_ of the City of \_\_\_\_\_ having been submitted to referendum pursuant to the provisions of section (36)(37) of the Municipal Home Rule Law, and having received the affirmative vote of a majority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

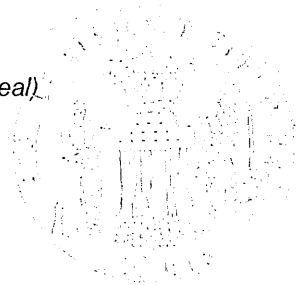
**(If any other authorized form of final adoption has been followed, please provide an appropriate certification.)**

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 1 above.

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

Date: May 26, 2023

(Seal)



**Local Law 6 of 2023 - a Local Law Authorizing Real Property Tax Exemption for Volunteer Firefighters and Volunteer Ambulance Service Workers**

WHEREAS, said Local Law has been in its final form upon the desks of the members of the Legislature at least seven (7) calendar days, exclusive of Sunday, prior to this date, AND

WHEREAS, a public hearing was held before the Cortland County Legislature in accordance with Municipal Home Rule Law, Section 20, following the approval of Finance and Administration Committee of the Cortland County Legislature, AND

WHEREAS, this Local Law was brought before the Cortland County Legislature for adoption on May 25, 2023, AND

RESOLVED, that Local Law 6 of 2023 is hereby adopted and shall take effect upon the filing thereof in the Office of the Secretary of State as provided by Municipal Home Rule Law, NOW THEREFORE

**BE IT ENACTED** by the County Legislature of the County of Cortland as follows:

**Section 1. Purpose**

The New York State Real Property Tax Law was amended by Chapter 670 of the Laws of 2022 by the addition of a new §466-a providing for an up to ten percent (10%) partial real property tax exemption of the assessed value of the primary residence owned by a qualified enrolled member of an incorporated volunteer fire company, fire department or incorporated volunteer ambulance service. The intent of this Local Law is to permit the partial real property tax exemption for such qualified enrolled members of said emergency services organizations for real property taxes imposed by the County.

**Section 2. Authority**

Pursuant to Chapter 670 of the Laws of 2022 effective December 9, 2022, the New York State Real Property Tax Law was amended by adding a new §466-a authorizing local governments including counties to enact by local law, ordinance or resolution such partial tax exemption for County real property taxes to qualified enrolled members of said emergency services organizations, following a public hearing.

**Section 3. Grant of exemption**

The primary residential real property located in the County that is owned by an enrolled member of an incorporated volunteer fire company, volunteer fire department or incorporated voluntary ambulance service that provides services within the County shall be exempt from taxation and assessments levied by the County to the extent of ten percent (10%) of the assessed value of such property, exclusive of special assessments, subject to the requirements set forth herein.

**Section 4. Authority Having Jurisdiction**

For purposes of this Local Law the “Authority Having Jurisdiction” shall mean:

- A. In the case of a fire district, the Board of Fire Commissioners of the fire district;
- B. In the case of a contract fire department in a fire protection district, the Town Board;

- C. In the case of a village fire department the Village Board;
- D. In the case of a city fire department, the city council;
- E. In the case of an incorporated voluntary ambulance service, the Town Board.

#### **Section 5. Eligibility.**

Such exemption shall not be granted unless:

- A. The applicant resides in the Town which is served by such incorporated volunteer fire company, volunteer fire department or incorporated voluntary ambulance service of which the applicant is a qualified enrolled member;
- B. the property is the primary residence of the applicant;
- C. the property is used exclusively for residential purposes; provided, however, that if 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 Local Law; and
- D. the applicant has been certified by the authority having jurisdiction for the incorporated volunteer fire company, fire department, or voluntary ambulance service as an enrolled member who has served such incorporated volunteer fire company, fire department, or voluntary ambulance service for more than two (2) years; and
- E. the applicant must submit said certification from the authority having jurisdiction together with the tax exemption application.

#### **Section 6. Grant of Lifetime Exemption.**

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 (10%) exemption authorized by this Local Law for the remainder of his or her life as long as his or her primary residence is located within the county.

#### **Section 7. Surviving, Un-Remarried Spousal Exemption for Volunteer Firefighters or Volunteer Ambulance Workers Killed in the Line of Duty.**

The property tax exemption authorized by this Local Law and granted to an enrolled member of an incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service shall, upon application, be continued to such deceased enrolled member's un-remarried spouse if such member is killed in the line of duty, provided that:

- A. Such un-remarried spouse is certified by the authority having jurisdiction for the incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service as an un-remarried spouse of such enrolled member who was killed in the line of duty;
- B. such deceased volunteer had been an enrolled member for at least five (5) years; and
- C. such deceased volunteer had been receiving the exemption prior to his or her death.

#### **Section 8. Surviving, Un-Remarried Spousal Exemption for Deceased Volunteer Firefighters or Volunteer Ambulance Workers with Twenty Years of Enrolled Member Service.**

The property tax exemption authorized by this Local Law and granted to an enrolled member of an incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service shall, upon application, be continued to such deceased enrolled member's un-remarried spouse, provided that:

- A. Such un-remarried spouse is certified by the authority having jurisdiction for the incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service as an un-remarried spouse of such enrolled member;
- B. such deceased volunteer had been an enrolled member for at least twenty (20) years; and
- C. such deceased volunteer and un-remarried spouse had been receiving the exemption for such property prior to the death of such volunteer.

**Section 9. Application.**

An application form for such exemption and a certification provided by the appropriate authority having jurisdiction shall be filed with the Assessor for the municipality on or before the taxable status date of each year or as otherwise required as prescribed by New York State.

**Section 10. No Diminution of Benefits.**

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 state Real Property Tax Law on the effective date of this Local Law shall suffer any diminution of such benefit because of the provisions of this Local Law.

**Section 11. Effective Date**

This Local Law shall take effect immediately upon filing with the Secretary of State.

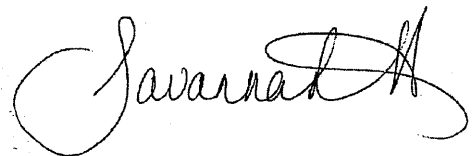
**Section 12. Financial Implications to County**

None. This Local Law will not result in a diminution of taxable receipts or otherwise alter the County's ability to levy taxes.

STATE OF NEW YORK ) SS:  
COUNTY OF CORTLAND )

This is to certify that I, the undersigned, Clerk of the Cortland County Legislature, have compared the foregoing copy with the original now on file in this office, and that the above actions were passed by the Cortland County Legislature on the 25th day of May, 2023 and that the same is a correct and true transcript of such actions taken.

IN WITNESS WHEREOF I have hereunto set my hand  
and the official seal of the CORTLAND COUNTY  
LEGISLATURE, this 25th day of May, 2023.



Clerk of the Cortland County Legislature