NEW YORK STATE DEPARTMENT OF STATE 41 STATE STREET ALBANY, NY 12231

Local Law Filing

Town of	LaFayette	
Local L	aw No of the year 2023.	
A local law	to amend Chapter 245 (Taxation) of the Code for the Town of LaFayette to add a new	
	Article IX creating a Volunteer Firefighter and Volunteer Ambulance Workers Real	
	Property Tax Exemption within the Town of LaFayette	
Be it enacted by	the Town Board	of the
Town of	LaFayette as follows:	

Section 1. Chapter 245, Article IX of the Code of the Town of LaFayette entitled "Volunteer Firefighter and Volunteer Ambulance Workers Real Property Tax Exemption" is hereby added to read in its entirety as follows:

§ 245-27 Legislative Intent

It is the intent of the town board of the Town of LaFayette, County of Onondaga to provide a real property tax exemption to qualifying volunteer firefighters and ambulance workers as set forth in New York Real Property Tax Law § 466-a.

§ 245-28 Authority

Real Property Tax Law § 466-a authorizes the town board to adopt a local law providing a real property tax exemption of up to ten percent of the assessed value of real property owned by qualifying volunteer firefighters and ambulance workers.

§ 245-29 Grant of Real Property Tax Exemption for Volunteer Firefighters and Volunteer Ambulance Workers

The Town Board of the Town of LaFayette, County of Onondaga hereby provides a real property tax exemption of 10% of the assessed value of real property for individuals that meet the following qualifications:

• The individual is an enrolled and certified* member of an incorporated volunteer fire company, fire department, or volunteer ambulance service that serves the Town of LaFayette and has a minimum of 2 years of service; and

• The individual resides in the town and the property receiving the benefit is the primary residence of the individual and is used exclusively for residential purposes, and any portion of the property not used for residential purposes shall be subject to taxation.

* Certifications shall be made in writing by the applicable organization and shall be approved via resolution by the Town Board.

§ 245-30 Grant of Lifetime Real Property Tax Exemption for Certain Volunteer Firefighters and Volunteer Ambulance Workers

The Town Board of the Town of LaFayette, County of Onondaga hereby provides a lifetime real property tax exemption of 10 % of the assessed value of real property for any individuals that have been certified by the authority having jurisdiction over an incorporated volunteer fire company, fire department or incorporated volunteer ambulance service as having accrued two or more years of active service, so long as their primary residence remains within the Town of LaFayette.

§ 245-31 Severability

If any clause, sentence, paragraph, subdivision, or part of this local law or the application thereof to any person, firm or corporation, or circumstance, shall be adjusted by any court of competent jurisdiction to be invalid or unconstitutional, such order or judgment shall not affect, impair, or invalidate the remainder thereof, but shall be confined in its operation to the clause, sentence, paragraph, subdivision, or part of this local law or in its application to the person, individual, firm or corporation or circumstance, directly involved in the controversy in which such judgment or order shall be rendered.

Section 2. This local law shall be effective immediately upon filing with the Secretary of State.

I hereby certify that the local law annexed hereto, designated as local law No. <u>3 of 2023</u> of the Town of <u>LaFayette</u> was duly passed by the Town Board on <u>July 11, 2023</u>, in accordance with the applicable provisions of law.

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 Town

(Seal)

Date: July 11, 2023

(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 ONONDAGA

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			
Attorney Title	for the Town		
Town of	LaFayette		

Date: July 11, 2023