



LOCAL LAW No. 1 - 2023

A Local Law Authorizing Section 466-a of the New York State Real Property Tax Law – A Property Tax Exemption to Volunteer Firefighters and Volunteer Ambulance Workers.

BE IT ENACTED by the Board of Trustees of the Village of Trumansburg, County of Tompkins, as follows:

Section 1. Legislative Intent

It is the intent of this Local Law to allow residents of the Village of Trumansburg who are volunteer members of the Trumansburg Fire Company, as defined in Section 466-a of the New York State Real Property Tax Law, the option to elect the partial property tax exemption afforded them in said section of law.

Section 2: Authority

This Local Law is adopted pursuant to the authorities granted by Section 466-a of the Real Property Tax Law.

Section 3: Exemption granted.

A. Any enrolled member who has been certified by the Trumansburg Fire Company as an enrolled member of such will be entitled to a 10% reduction in the taxable value of their primary residence within the Village of Trumansburg for Village tax purposes.

B. Any member of the Trumansburg Fire Company who has achieved over 20 years of accumulated service shall be considered a life member and the aforementioned exemption will continue for the remainder of their life so long as the property serves as their primary residence.

C. Any un-remarried surviving spouse of a volunteer who was killed in the line of duty shall continue to receive the 10% exemption if: a. The Trumansburg Fire Company certifies that the un-remarried spouse is eligible for the exemption. b. Volunteer had accumulated 5 (five) years of service. c. Residence continues to be the primary residence of the surviving spouse.

D. Any un-remarried surviving spouse of a volunteer who passed away shall continue to receive the 10% exemption if: a. The Trumansburg Fire Company certifies that the un-remarried spouse is eligible for the exemption. b. Volunteer had accumulated 20 (twenty) years of service. c. Residence continues to be the primary residence of the surviving spouse.

Section 4: Terms and conditions.

The following terms and conditions shall be applied in the implementation of this article:

A. No such exemption shall be granted until a volunteer has achieved a minimum of 2 years of service.

Section 5. Severability

If a court determines that any clause, sentence, paragraph, subdivision, or part of this local law or the application thereof to any person, firm or corporation, or circumstance is invalid or unconstitutional, the court's order or judgment shall not affect, impair, or invalidate the remainder of this local law, 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 6: Effective Date

This law shall take effect immediately upon passage and shall be applicable for all assessment rolls filed after this date.

CERTIFICATION

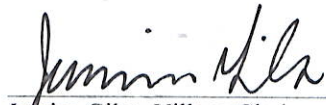
I, Jessica Giles, do hereby certify that I am the Village Clerk of the Village of Trumansburg and that the foregoing constitutes a true, correct and complete copy of Local Law No. 1-2023 duly adopted by the Village of Trumansburg Board of Trustees at a meeting thereof held at Village Hall, 56 East Main Street, Trumansburg, NY on the 16th day of February 2023. Said amendment to the resolution was adopted unanimously.

MOVED: Carver

SECOND: Horn

Dated: 2023-03-01

Village Seal



Jessica Giles, Village Clerk
Village of Trumansburg