
IN THE MATTER

Of

**LOCAL LAW 2023 -__ AMENDING
CHAPTER 134 OF THE TOWN CODE
("TAXATION") TO CODIFY RECENT
CHANGES PASSED BY THE STATE
LEGISLATURE RELATED TO
EXEMPTIONS FOR MEMBERS OF
VOLUNTEER FIRE COMPANIES AND
AMBULANCE SERVICES**

**RESOLUTION CALLING FOR
A PUBLIC HEARING**

The **TOWN BOARD OF THE TOWN OF MANLIUS**, in the County of Onondaga, State of New York, met in regular session at the Town Hall in the Town of Manlius, located at 301 Brooklea Drive in the Village of Fayetteville, County of Onondaga, State of New York, and virtually on the platform commonly referred to as Zoom, the Town Facebook page and YouTube on the 22nd of February 2023, at 6:30 p.m.

The meeting was called to order by John T. Deer, Supervisor, and the following were present, namely:

John T. Deer	Supervisor
Sara Bollinger	Councilor
Elaine Denton	Councilor
Alissa Italiano	Councilor
Katelyn M. Kriesel	Councilor
William Nicholson	Councilor
Heather Allison Waters	Councilor

The following resolution was moved, seconded and adopted:

WHEREAS, the Town recognizes the role of volunteer firefighters and volunteer ambulance workers in assisting and securing the safety and wellbeing of our communities and finds that it is in the best interest of the Town to encourage such volunteerism; and

WHEREAS, the Town has enacted an exemption, under Article VIII of Chapter 134 of the Town Code, on real property taxes for certain volunteer firefighters and volunteer ambulance workers pursuant to Real Property Tax Law Section 466-a

WHEREAS, Real Property Tax Law 466-a, as enacted by Chapter 670 of the Laws of 2022, provides that, in order to continue said exemption, the Town must conform the Article VIII to the provisions of Section 466-a, and it is the desire of the Town Board to continue this exemption and so conform,

WHEREAS, the Town Board is considering Local Law 2023 -____, to bring its Article VIII into conformance, as set forth below:

**LOCAL LAW 2023 -____, A LOCAL LAW AMENDING
THE CODE OF THE TOWN OF MANLIUS:**

Be it enacted by the Town Board of the Town of Manlius, Onondaga County, New York as follows:

Section 1. That Article VIII of Chapter 134 of the Town Code is hereby amended as follows:

134-35. Definitions.

As used in this article, the following terms shall have the meanings indicated:

ENROLLED MEMBER

An enrolled member of a fire/ambulance company in the Town of Manlius.

FIRE/AMBULANCE COMPANY

Any incorporated volunteer fire company, incorporated volunteer fire department, or incorporated volunteer ambulance service serving the Town of Manlius.

§ 134-36 **Extent of exemption.**

~~Pursuant to the provisions of Real Property Tax Law § 466-g, real property which is the primary residence of an enrolled member, or an enrolled member and such member's spouse, shall be entitled to an exemption from all Town real property taxes, exclusive of special assessments, to the extent of 10% of the assessed value of such property; provided, however, that such exemption shall in no event exceed \$3,000 multiplied by the latest state equalization rate for the assessing unit in which such real property is located.~~

An exemption of 10% of assessed value of property owned by an enrolled member as set forth below, or such enrolled member and their spouse, is hereby granted from taxation with respect to the real property taxes of the Town of Manlius as long as eligibility requirements are met.

§ 134-37 Qualifications for annual exemption and application.

~~Qualifications for annual exemption:~~

~~A. — The applicant must reside in the Town of Manlius;~~

~~B. —~~

~~The property is the primary residence of the applicant;~~

~~C.~~

~~The property must be used exclusively for residential purposes; provided, however, that in the event 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 article.~~

~~D.~~

~~The applicant has been certified by the authority having jurisdiction for the Town fire/ambulance company as an enrolled member of such fire/ambulance company for at least five years.~~

Such exemption shall be granted to an enrolled member of incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service provided that:

A. — The property is owned by the volunteer firefighter or volunteer ambulance worker;

B. — The property is the primary residence of the volunteer firefighter or volunteer ambulance worker;

C. — The property is used exclusively for residential purposes, or except as set forth herein;

D. The volunteer firefighter or volunteer ambulance worker resides in the Town of Manlius and the Town of Manlius is served by such incorporated volunteer fire company or fire department or incorporated voluntary ambulance service;

E. The volunteer firefighter or volunteer ambulance worker is certified by the authority having jurisdiction as an enrolled member of such an incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service;

F. The volunteer firefighter or volunteer ambulance worker meets the minimum service requirement established by the Town of Manlius, which is hereby established as two years

G. Application: A volunteer firefighter or volunteer ambulance worker must annually, on or before the applicable taxable status date, file an application for such property tax exemption with the assessor, on a form prescribed by the New York State Commissioner of Taxation and Finance. The Town of Manlius shall maintain written guidelines, available upon request, as to the requirements of an enrolled volunteer member relating to this exemption.

H. No Diminution of benefits. An applicant who is receiving any benefits pursuant to Article 4 of the Real Property Tax Law as of the effective date of this article shall not have any of those benefits diminished because of this Article.

I. Un-remarried spouse of enrolled member killed in the line of duty. The un-remarried surviving spouse of a deceased enrolled member killed in the line of duty, as certified by the authority having jurisdiction, is qualified to continue to receive an exemption, as long as the deceased volunteer has been an enrolled member for at least five years and had been receiving the exemption at the time of his or her death.

J. Un-remarried spoused of decease enrolled member. The un-remarried surviving spouse of a deceased enrolled member, as certified by the authority having jurisdiction, is qualified to continue to receive an exemption, as long as the deceased volunteer had been an enrolled member for at least 20 years and the deceased volunteer and un-remarried spouse has been receiving the exemption at the time of his or her death.

§ 134-38 ~~Qualifications for lifetime exemption.~~ Grant of lifetime exemption.

~~Qualifications for lifetime exemption:~~

~~A. The applicant must reside in the Town;~~

~~B. The property is the primary residence of the applicant;~~

~~C. The applicant has been certified by the authority having jurisdiction for a Town fire/ambulance company as an enrolled member of such fire/ambulance company for at least 20 years;~~

~~D. The property must be used exclusively for residential purposes; provided, however, that in the event 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 article.~~

Any eligible enrolled member who accrues more than 20 years of active volunteer service (certified by the authority having jurisdiction) shall be granted the 10% exemption as authorized by this article for the remainder of his or her life as long as his or her primary residence is located in the Town of Manlius. The property must be used exclusively for residential purposes; provided, however, that in the event that 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 the Article.

§ 134-39 **Certification.**

The Town shall adopt, by resolution, the procedure for the certifications required in this article.

Section 2. This law shall take effect upon filing with the New York State Department of State pursuant to Municipal Home Rule Law Section 27.

~~Strikeout~~ – removed language

Underline – new language

WHEREAS, the Town Board desires to hear from the public on the Application;

NOW, THEREFORE, BE IT RESOLVED, that the Town Board of the Town of Manlius, County of Onondaga, State of New York, shall hold a Public Hearing on said proposed Local Law 2023 - ____, and that such Hearing shall be held in persona and virtually on the Internet platform commonly referred to as ZOOM, directions for attendance which will be on the Town's Website and such hearing shall take place on the 22nd day of February 2023 at approximately 6:35 p.m. and be it further

RESOLVED, that the Town Clerk shall give notice of such Public Hearing by the publication of a notice in at least one newspaper circulated in the Town, specifying the time when and the place where such Public Hearing will be held and the instructions by which the public can access the virtual meeting, and in general terms, describing the proposed Local Law. Such notice shall be published once at least five (5) days prior to the Public Hearing.

I, ALLISON WEBER, Town Clerk of the Town of Manlius, DO HEREBY CERTIFY that the preceding Resolution was duly adopted by the Town Board of the Town of Manlius at a regular meeting of the Board duly called and held on the 22nd day of February 2023; that said Resolution was entered in the minutes of said meeting; that I have compared the foregoing copy with the original thereof now on file in my office; and that the same is a true and correct transcript of said Resolution and of the whole thereof.

I FURTHER CERTIFY that all members of said Board had due notice of said meeting.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of the Town of Manlius, this 22nd day of February 2023.

DATED: _____, 2023
Fayetteville, New York

Allison Weber
Town Clerk of the Town of Manlius
Onondaga County, New York