

EXHIBIT "A"

Local Law No. 2 for 2005

RE: A LOCAL LAW PROVIDING A TAX EXEMPTION IN REAL PROPERTY OWNED BY AN ENROLLED VOLUNTEER FIREFIGHTER OR VOLUNTEER AMBULANCE WORKER RESIDING IN THE TOWN OF FORESTPORT

Legislative Intent: The Town Board of the Town of Forestport recognizes the role of the volunteer firefighters and volunteer ambulance workers in assisting and securing the safety and well being of our community. The Town Board of the Town of Forestport hereby finds that it is in the best social and economic interests of the Town of Forestport to encourage volunteerism in firefighting and ambulance service and, by enacting the following tax exemption, it is the Town's intent to encourage such volunteerism in our various local fire and ambulance companies.

BE IT ENACTED by the Town Board of the Town of Forestport of the County of Oneida, State of New York, as follows:

1. Exemptions for Certain Volunteer Firefighter and Ambulance Workers:

- a. Real Property owned by an enrolled member of an incorporated volunteer fire company, fire department or incorporated volunteer ambulance service or such enrolled member and spouse residing in the Town of Forestport shall be entitled to a real property tax exemption to the extent of ten per cent of the assessed value of such real property for Town tax purposes only, exclusive of special assessments provided, however, that such exemption shall, under no circumstances, exceed \$3,000, multiplied by the latest State equalization rate for the assessing unit in which such real property is located.
- b. Such exemption shall not be granted to an enrolled member of an incorporated volunteer fire company, fire department or volunteer ambulance service in the Town of Forestport unless:
  - (i) the applicant for such exemption resides in the Town of Forestport;
  - (ii) the property on which the exemption is claimed is the primary residence of the applicant;
  - (iii) the property is used exclusively for the applicant's residential purposes, provided, however, that in the event any portion of such property is not used exclusively as the applicant's residence but is used for other purposes, such portion not used as residence shall be subject to taxation and the remaining portion only shall be entitled to the exemption provided for in this local law;
  - (iv) the applicant has completed five years of active service with an incorporated volunteer fire company, fire department or incorporated volunteer ambulance service with the Town of Forestport, and the applicant

otherwise would be eligible for a service award program using the criteria for such service awards programs set forth in Section 217 of the General Municipal Law, which criteria are incorporated into this local law and are specifically made applicable to both volunteer firefighters and volunteer ambulance workers;

- (v) the incorporated volunteer fire company, fire department or incorporated volunteer ambulance service has submitted to the Town of Forestport Assessor's Office a complete list of enrolled members, with their respective dates of service with such incorporated volunteer fire company, fire department or incorporated volunteer ambulance service. The Town Assessor of the Town of Forestport shall then review all applicants and certify those applicants who meet the necessary criteria to be eligible for this exemption;
- c. 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 per cent exemption as authorized by this local law for the remainder of his or her life and for as long as his or her primary residence is located within the Town of Forestport.
- d. Application for such exemption shall be filed annually with the assessor of the Town of Forestport on or before the annual taxable status date for the Town of Forestport, on a form as prescribed by the State Board of Equalization and Assessment.
- e. 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 Four of the 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.

This Local Law shall take effect immediately and shall apply to real property having a taxable status date on or after the first day of January next succeeding the date on which this enactment shall have become law.