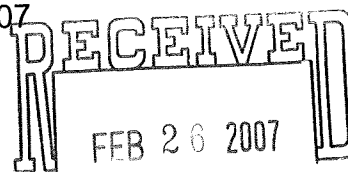


ELIOT SPITZER
GOVERNOR

February 21, 2007



Steuben County Legislature
County Office Building
3 East Pulteney Square
Bath, NY 14810-1510

STEBEN COUNTY
LEGISLATURE

RE: County of Steuben, Local Law No. 2, 2007, filed on 02/07/2007

- Town
- Village

Local Law No. TWO of the year 20 07

A local law Amending Local Law No. One for 2003, Providing an exemption for real property owned by
(Insert Title)
an enrolled volunteer firefighter or ambulance worker in an amount of ten percent, not to
exceed \$3,000 of assessed full valuation, and further providing said exemption for the
balance of his or her life for those who accrue more than twenty years of active service.

Be it enacted by the LEGISLATURE of the
(Name of Legislative Body)

- County
- City of STEUBEN as follows:
- Town
- Village

SECTION 1. Legislative Intent. The legislature recognizes the role of the volunteer firefighters and ambulance workers in securing the safety and well being of our communities. The legislature hereby finds that it is in the best social and economic interests of the County of Steuben to encourage volunteerism for said purposes. To that end, by providing the following exemption it is the intent to so encourage volunteerism for our various fire and ambulance companies. It is the further intent of this Local Law to provide an additional lifetime exemption for volunteers who accrue more than twenty years of service within the County of Steuben. In addition thereto, Resolution No. 004-03 "Establishing the requisite criteria for eligibility shall be superceded by this law and its content incorporated herein, all to the extent as authorized by RPTL §466-a.

SECTION 2. Exemptions for certain volunteer firefighters and ambulance workers.

(a) Real property owned by an enrolled member of an incorporated volunteer fire company, fire department or incorporated voluntary ambulance service or such enrolled member and spouse residing in Steuben County shall be exempt from taxation to the extent of ten percent of the assessed value of such property for county purposes, exclusive of special assessments 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.

(b) Such exemption shall not be granted to an enrolled member of an incorporated volunteer fire company, fire department or incorporated voluntary ambulance service residing in such county unless:

(i) the applicant resides in the city, town or village which is served by such incorporated volunteer fire company or fire department or incorporated voluntary ambulance service;

(If additional space is needed, attach pages the same size as this sheet, and number each.)

(ii) the property is the primary residence of the applicant;

(iii) the property is 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 section; and

(iv) the incorporated volunteer fire company or fire department and incorporated voluntary ambulance service has submitted to the Steuben County Director of Office of Emergency Services a complete list of enrolled members, with their respective dates of service for such incorporated voluntary fire company, or fire department, or incorporated voluntary ambulance service. The Steuben County Director of Office of Emergency Services shall then review all potential candidates and certify those that meet the necessary criteria to be eligible for this exemption; and such member has been a member for at least five years.

(c) In addition thereto, any enrolled member of an incorporated volunteer fire company, fire department or incorporated voluntary ambulance service pursuant to Section 2b(iv) of this Local Law, 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 exemption as authorized by this section for the remainder of his or her life as long as his or her primary residence is located within Steuben County.

(d) Application for such exemption shall be filed with the assessor on or before the taxable status date on a form as prescribed by the state board.

(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 this article on the effective date of this section shall suffer any diminution of such benefit because of the provisions of this section.

SECTION 3. Effective Date. This act shall take effect immediately and shall apply to real property having a taxable status date on or after the first day of January 2007 next succeeding the date on which this act shall have become a law.

(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. TWO of 20 07 of the (County)(City)(Town)(Village) of STEUBEN was duly passed by the LEGISLATURE on 01/22 20 07, in accordance with the applicable provisions of law.
(Name of Legislative Body)

~~**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) *(Name of Legislative Body)* (repassed after disapproval) by the _____ and was deemed duly adopted *(Elective Chief Executive Officer*)* 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) *(Name of Legislative Body)* (repassed after disapproval) by the _____ on _____ 20 _____.
(Elective Chief Executive Officer)*

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) *(Name of Legislative Body)* (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.)~~

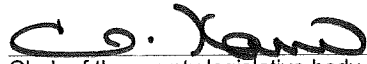
~~I hereby certify that the local law annexed hereto, designated as local law No. _____ of 20 _____ of the City of _____ having been submitted to referendum pursuant to the provisions of section (36)(37) of the Municipal Home Rule Law, and having received the affirmative vote of a majority of the qualified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

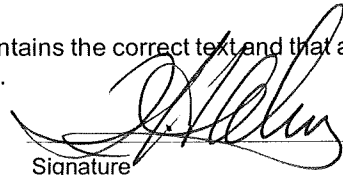
(Seal)

Date: 1/26/07

(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 STEUBEN

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
COUNTY ATTORNEY

Title

County
City of STEUBEN
~~Town~~
~~Village~~

Date: January 26, 2007