

**TOWN OF EATON
TOWN BOARD RESOLUTION**

APRIL 8, 2025

TOWN OF EATON LOCAL LAW NO. 2 OF 2025

("A Local Law Amending Chapter 170 of the Town of Eaton Code to Enact a Property Tax Exemption for Volunteer Firefighters and Ambulance Workers Pursuant to Real Property Tax Law § 466-a")

The following resolution was offered by Councilor _____, who moved its adoption, seconded by Councilor _____, to wit:

WHEREAS, pursuant to the provisions of the Municipal Home Rule Law, a proposed local law titled Local Law No. 2-2025, "A Local Law Amending Chapter 170 of the Town of Eaton Code to Enact a Property Tax Exemption for Volunteer Firefighters and Ambulance Workers Pursuant to Real Property Tax Law § 466-a" was presented and introduced at a regular meeting of the Town Board of the Town of Eaton held on March 11, 2025; and

WHEREAS, a public hearing was held on such proposed local law on this 8th day of April, 2025, by the Town Board of the Town of Eaton and proof of publication of notice of such public hearing, as required by law, having been submitted and filed, and all persons desiring to be heard in connection with said proposed local law having been heard, and said proposed local law having been in the possession of the members of the Town Board of the Town of Eaton in its final form in the manner required by Section 20 of the Municipal Home Rule of the State of New York; and

WHEREAS, the enactment of Local Law No. 2-2025 has previously been determined to be an unlisted action and will have no significant effect on the environment thus concluding the SEQR review process; and

WHEREAS, it is in the public interest to enact said Local Law No. 2-2025.

NOW, THEREFORE, it is

RESOLVED, that the Town Board of the Town of Eaton, Madison County, New York, does hereby enact Local Law No. 2-2025 as follows:

**“TOWN OF EATON
LOCAL LAW NO. 2 OF 2025**

**A LOCAL LAW AMENDING CHAPTER 170 OF THE TOWN OF EATON CODE TO
ENACT A PROPERTY TAX EXEMPTION FOR VOLUNTEER FIREFIGHTERS AND
AMBULANCE WORKERS PURSUANT TO REAL PROPERTY TAX LAW § 466-a**

Be it enacted by the Town of Eaton Town Board, as follows:

Section 1.

So that a new Article VI of Chapter 170 of the Town of Eaton Code, titled “Volunteer Firefighters and Ambulance Workers Exemption,” is hereby enacted pursuant to Real Property Tax Law Section 466-a, which shall read in its entirety as follows:

“§ 170-9 Legislative Intent.

It is the intent of the Town Board of the Town of Eaton to provide a real property tax exemption to qualifying volunteer firefighters and ambulance workers as set forth in Real Property Tax Law § 466-a.

§ 170-10 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 (10%) of the assessed value of real property owned by the qualifying volunteer firefighters and ambulance workers.

§ 170-11 Grant of exemption.

An exemption of ten percent (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 Eaton as long as eligibility requirements are met.

§ 170-12 Eligibility requirements.

Such exemption shall be granted to an enrolled member of an 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;

D. The volunteer firefighter or volunteer ambulance worker resides in the Town of Eaton and the Town of Eaton 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; and

F. The volunteer firefighter or volunteer ambulance worker meets the minimum service requirement established by the Town of Eaton, which is hereby established as two (2) years.

§ 170-13 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 responsible for preparing the assessment roll for the Town of Eaton, on a form as prescribed by the New York State Commissioner of Taxation and Finance. The Town of Eaton must maintain written guidelines, available upon request, as to the requirements of an enrolled volunteer member relating to this exemption.

§ 170-14 Certification.

The Town of Eaton Town Board must annually file with the Town Assessor, prior to the applicable taxable status date, a list of the active volunteer members who are certified to meet the minimum service requirement. Such list must provide, as of the applicable taxable status date, the number of years of service served by each such enrolled member and such enrolled member's address of residence.

§ 170-15 No diminution of benefits.

An applicant who is receiving any benefit 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.

§ 170-16 Lifetime and un-remarried spouse exemptions.

- A. Any eligible enrolled member who accrues more than 20 years of active volunteer service, as certified by the authority having jurisdiction, shall be granted the ten percent (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 within the Town of Eaton.

- B. The un-remarried surviving spouse of a deceased enrolled member, as certified by the authority having jurisdiction, is qualified to continue to receive the lifetime exemption, as long as the deceased volunteer had accrued at least 20 years of service and had been receiving the exemption at the time of his or her death.
- C. 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 had been an enrolled member for at least five (5) years and had been receiving the exemption at the time of his or her death.”

Section 2. Validity and Severability.

If any clause, sentence, paragraph, section, or part of this Local Law is declared by a Court of competent jurisdiction to be invalid, such judgment shall not affect, impair, or invalidate the remainder thereof, but shall be confined in its operation to said clause, sentence, paragraph, section, or part of this Local Law.

Section 3. Effective Date.

This Local Law shall take effect immediately upon filing in the office of the Secretary of State.”

The question of the adoption of the foregoing resolution was duly put to a vote and upon roll call, the vote was as follows:

David Verne	Councilor	Voted	Yes/No
Jean Hills	Councilor	Voted	Yes/No
Stephen Dickerson	Councilor	Voted	Yes/No
Jeff Golley	Councilor	Voted	Yes/No
Joseph Wicks	Supervisor	Voted	Yes/No

The foregoing resolution was thereupon declared duly adopted.

DATED: April 8, 2025

CERTIFICATION

STATE OF NEW YORK)
COUNTY OF MADISON)

I, the undersigned Clerk of the Town of Eaton, Madison County, New York, **DO HEREBY CERTIFY:**

That I have compared the foregoing Resolution with the original thereof on file in my office, and that the same is a true and correct copy of said original and of the whole of said original so far as the same relates to the subject matters therein referred to.

I FURTHER CERTIFY that all members of said Board had due notice of said meeting and that, pursuant to Section 103 of the Public Officers Law, said meeting was open to the general public.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of said Town of April 09, 2025.

DEAN CURTIS, Town Clerk

(SEAL)