

Article 1. - Statement of Authority.

The Town Board of the Town of Florence, pursuant to the authority granted it under Sections 466-a of the Real Property Tax Law and Sections 10 and 20 of the Municipal Home Rule Law of the State of New York, hereby enacts as follows:

Article 2. - Statement of Purpose and Findings

The Town Board of the Town of Florence hereby finds that service to the community by volunteer fire fighters and volunteer ambulance workers is essential to providing quality services to residents of the Town of Florence. In recognition of the service rendered by these individuals and the considerable time which they must expend on such efforts for the betterment of the community, it is the purpose of this local law to grant those volunteer fire fighters and volunteer ambulance workers a real property tax exemption in accordance with Section 466-a of the Real Property Tax Law.

Article 3. - Enactment.

The Town Board of the Town of Florence hereby enacts as follows :

- A. Real property owned by an enrolled member of an incorporated volunteer fire company, fire department or voluntary ambulance service where such enrolled member and spouse residing in the Town of Florence shall be entitled to an exemption from real property taxation to the extent of 10% of the assessed value of such property for Town taxes exclusive of special assessments.
- B. This exemption shall not be granted to enrolled member of an incorporated volunteer fire company, fire department or incorporated voluntary ambulance service residing in the Town unless:
 - a. The applicant resides in the Town of Florence and is a member of an incorporated volunteer fire company, fire department or incorporated voluntary ambulance service.
 - b. The property on which the exemption is sought is the primary residence of the applicant.
 - c. The property is used exclusively for residential purposes, provided , however, 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 only the remaining portion shall be entitled to the exemption provided by this law.
- C. An older member of an incorporated volunteer fire company, fire department or incorporated voluntary ambulance service who accrues more than 20 years of active service and is so certified by the authority of the jurisdiction for the incorporated volunteer fire company, fire department or incorporated voluntary ambulance service shall be granted the

10% exemption as authorized by this section for remainder of his/her life as long as his/her primary residence is located within the Town of Florence

- D. Application for exemption must be filed with the Assessor on or before the taxable status date each year on a form that is prescribed by the State Board.

Article 4. - Severability. If any part of this local law shall be found to be void, voidable, or unenforceable for any reason whatsoever, it shall not affect the validity or enforceability of any remaining section or provision of this local law.

Article 5. Effective Date. This local law shall take effect immediately upon filing with the Secretary of State .