

**VILLAGE OF COHOCTON
PUBLIC HEARING
NOVEMBER 20, 2024**

The special meeting of the Cohocton Village Board of Trustees was held on Wednesday, November 20, 2024 at 6:45 pm, at the Village Office, 17 South Main Street, Cohocton.

Present were: Mayor: Sandra Azzi, Trustees: Kathy Gray, Mat McCarthy, Josh Schumacher and Al Lewis. Also present were: Village Attorney Elizabeth Russell (via Teams), Maintenance Supervisor Bill Waggoner, Ronald Towner and Village Clerk Ashley Adams

Mayor Azzi opened the meeting at 7:00 pm.

Trustee Schumacher led the Pledge to the Flag.

The Board discussed the following new Local Law No. 1 of 2024.

**Local Law No. 1 of 2024
A Local Law
Enacting a Property Tax Exemption
for Volunteer Firefighters and Ambulance Workers
Pursuant to Section 466-a of the Real Property Tax
Law**

A Local Law entitled "Exemption for Volunteer Firefighters and Ambulance Workers."

Be it enacted by the Board of Trustees of the Village of Cohocton as follows:

Section 1. Grant of exemption.

Pursuant to Real Property Tax Law Section 466-a, 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 Village of Cohocton as long as eligibility requirements are met.

Section 2. 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 Village of Cohocton and the Village of Cohocton 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 Village of Cohocton, which is hereby established as five years.

Section 3. 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 Village of Cohocton, on a form as prescribed by the New York State Commissioner of Taxation and Finance. The Village of Cohocton must maintain written guidelines, available upon request, as to the requirements of an enrolled volunteer member relating to this exemption.

Section 4. Certification.

The Village of Cohocton Board of Trustees must annually file with the 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.

Section 5. 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.

Section 6. Grant of lifetime exemption.

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 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 Village of Cohocton.

Section 7. 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 had been an enrolled member for at least five years and had been receiving the exemption at the time of his or her death.

Section 8. Un-remarried spouse of deceased 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 had been receiving the exemption at the time of his or her death.

Section 9. 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 10. This Local Law shall take effect immediately upon filing in the office of the Secretary of State in accordance with Municipal Home Rule Law Section 27.

A motion was made by Trustee Schumacher, seconded by Trustee Lewis to approve the new law. All in favor. Motion carried 5-0.

A motion was made by Trustee McCarthy, seconded by Trustee Schumacher to leave the Public Hearing for Local Law No. 1 of 2024 at 7:02 pm. Motion carried 5-0.

Entered into Public Hearing to approve the updated Comprehensive Plan at 7:03.

There was no public comment.

A motion was made by Trustee McCarthy, seconded by Trustee Schumacher to approve the updated Comprehensive Plan. All in favor. Motion carried 5-0.

A motion was made by Trustee McCarthy, seconded by Trustee Schumacher to adjourn the Public Hearing at 7:05 pm and enter into regular monthly meeting. Motion carried 5-0.

Ashley Adams
Village Clerk-Treasurer

Prepared November 21, 2024