

A Local Law to Override the Tax Levy Limit Established in General Municipal Law 3-c

Town of Denmark

Local Law No. _____ of the year 2023

A local law A Local Law to Override the Tax Levy Limit Established in General Municipal Law 3-c

Be it enacted by the Town Board of the Town of Denmark as follows:

Section 1. Legislative Intent. It is the intent of this Local Law to override the limit on the amount of real property taxes that may be levied by the Town of Denmark pursuant to General Municipal Law Section 3-c, and to allow the Town of Denmark to adopt a budget for the fiscal year 2024 that requires a real property tax levy in excess of the “tax levy limit” as defined by General Municipal Law Section 3-c.

Section 2. Authority. This Local Law is adopted pursuant to subdivision 5 of General Municipal Law Section 3-c, which expressly authorizes the Town Board to override the tax levy limit by the adoption of a Local Law approved by vote of sixty percent (60%) of the Town Board.

Section 3. Tax Levy Limit Override. The Town Board of the Town of Denmark, Lewis County is hereby authorized to adopt a budget for the fiscal year 2024 that requires a real property tax levy increase of the amount otherwise proscribed in General Municipal Law Section 3-c.

Section 4. Severability. If any clause, sentence, paragraph, subdivision, or part of this Local Law or the application thereof to any person, firm, or corporation, or circumstance, shall be adjusted by any Court of competent jurisdiction to be invalid or unconstitutional, such order or judgment shall not affect, impair, or invalidate the remainder thereof, but shall be confined in its operation to the clause, sentence, paragraph, subdivision, or part of this Local Law or the application thereof to any person, firm, or corporation, or circumstance, directly involved in the controversy in which such judgment or order shall be rendered.

Section 5. Effective Date. This law shall be effective upon filing with the Secretary of State.

Account#	Account Description	Fee Description	Qty	Local Share
A1255	Conservation	Conservation	1	104.56 ✓
	Town Clerk's Fees	misc	4	1.00
			Sub-Total:	\$105.56
A1601	Marriage License	Marriage License Fee	1	17.50
	Registrar Fees	Registrar	13	130.00
			Sub-Total:	\$147.50
A2544	Dog Licensing	Female, Spayed	12	108.00
		Female, Unspayed	4	68.00
		Male, Neutered	13	117.00
		Male, Unneutered	7	119.00
	late fee	late fee	1	5.00
			Sub-Total:	\$417.00
B1603	Registrar	Copies	7	70.00
			Sub-Total:	\$70.00
B2110	Planning Board Fees	Filing Fee	2	50.00
	Zoning Board Fees	Zoning Fee	1	0.00
			Sub-Total:	\$50.00
DB9060.8	DB health insurance - Snyder 2023	DB Health Insurance Snyder	3	174.30
	DB health insurance - Yancey 2023	DB Health Insurance Yancey	1	665.69
			Sub-Total:	\$839.99
DB9070.8	Union Dues	Summer	1	62.00
			Sub-Total:	\$62.00
SW1-2144	EDU Charge	EDU	3	345.00
			Sub-Total:	\$345.00
SW1-2148	Penalties	late fee	1	21.12
			Sub-Total:	\$21.12

Total Local Shares Remitted: \$2,058.17

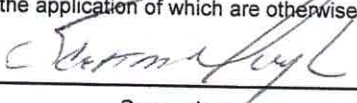
Amount paid to: NYS Ag. & Markets for spay/neuter program _____ 58.00 ✓
 Amount paid to: NYS Environmental Conservation _____ 1,752.44 ✓
 Amount paid to: State Health Dept. For Mariage Licenses _____ 22.50 ✓

Total State, County & Local Revenues: \$3,891.11

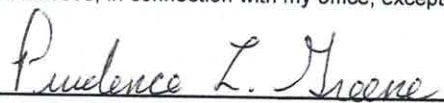
Total Non-Local Revenues: \$1,832.94

To the Supervisor:

Pursuant to Section 27, Sub 1, of the Town Law, I hereby certify that the foregoing is a full and true statement of all fees and monies received by me, Prudence L. Greene, Town Clerk, Town of Denmark during the period stated above, in connection with my office, excepting only such fees and monies, the application of which are otherwise provided for by law.



 Supervisor Date

 9/5/2023

 Town Clerk Date

August 2023 Zoning Officer Report

Permit	Applicant/Owner	Description
Minor Subdivision App 5/2023 SBL 095.00-01- 07.510	Kovach Land Surveying For Larry Laribee	Application for minor subdivision of SBL 095.00-01-07.510 a 136.10 acre parcel. 3.06 acres will be separated.

Town of Denmark Planning Board
September 5, 2023

Members present:

Kevin Gaines
Nick Dunn
Deb Der
Mary Jones

Guests:

Jim Der
Scott Doyle
Fred Wadsworth
Howard Lyndaker

Meeting was called to order at 7:00pm with the start of the Pledge of Allegiance at 7pm by Chairman Kevin Gaines.

A minor subdivision application 5 of 2023 for Larry Larabee on tax parcel number 095.00-01-07.501 to separate 3.06 acres from a 136.10 acre lot was reviewed.

Deb Der made a motion to approve minor subdivision application 5 of 2023 for Larry Larabee as submitted and her motion was seconded by Mary Jones.

Vote recorded as:

Kevin Gaines- yes
Nick Dunn –yes
Deb Der –yes
Mary Jones - yes

Chairman Kevin Gaines spoke to the board about Widrick's Truck and Diesel needing to submit a special use application to the Planning Board which will then require a public hearing. He stated that we are just waiting for the application to come in.

Scott Doyle and Fred Wadsworth then asked the board some questions to clarify that things are moving smoothly. They also spoke about wording changes being made in the new laws to help the board stop projects that have been started without permits until permits have been submitted, reviewed and approved.

The board decided to have the November meeting changed to Wednesday, November 8, 2023 at 7pm.

Our next meeting will be Tuesday, October 3rd, 2023, at 7pm.

A motion to end the meeting was made at 7:25pm was made by Deb Der and seconded by Mary Jones.

Kevin Gaines - yes
Nick Dunn - yes
Deb Der - yes
Mary Jones - yes

Minutes prepared by Secretary Amanda Clark.

September 2023

MUNICIPAL MANAGEMENT MONTHLY ANNOUNCEMENTS

RACOG UPDATES

- **Infrastructure Roundtable**

Tentative schedule for this event is November 9th at the Howard G. Sackett Technical Center. It would involve funding organization presentations followed by lunch. After lunch there will be a one on one opportunity with funders.

- **Transportation Safety Coordinator**

The commission was funded for the Transportation Safety Coordinator part-time position. The position will probably start in late October.

- **Water/Wastewater Operator Licensing w/BOCES**

There will be a meeting on September 8th with BOCES about whether they can offer a licensing program to students.

- **University at Albany Policy Research Center**

There is a new survey coming and I have a meeting with them on September 9th at 2:30pm.

- **Wilna/Carthage/Deferiet Comprehensive Plan**

The communities are in the process of passing their resolutions for their community members they want on the committee.

- **Denmark Comprehensive Plan**

The town of Denmark is interested in doing a comprehensive plan. Matt Johnson from the Tug Hill Commission will be going to a future meeting with the board to discuss the process.

- **Digital Radar Signs**

The village of Croghan has mentioned interest in purchasing and are talking with the NYS DOT.

- **LED Lighting**

There was some confusion on what municipalities were using their Smart City Technology grant to buy down their project and what ones still wanted things like cameras, etc.



RIVER AREA COUNCIL OF GOVERNMENTS

UPCOMING

Next RACOG Meeting

September 27, 2023 @ 6:00 PM

Town of Champion Municipal Building

Budget and Accounting Training

September 26th and 27th. Comprehensive training on financial requirements and regulations for town governments.

[Click Here](#)

Land Use Planning

September 26th and 27th. Topics are still being finalized and will be presented by the NYS DOS in Lowville and Watertown. More details will be coming out.

"Mementos" of 50 Years

Share your memories of the Tug Hill Commission for their 50th anniversary.

[click here](#)

TRAININGS

- **NYCOM Fall Training School**
Join the New York State Conference of Mayors Fall Training School at the Conference Center in Lake Placid.

Location: Lake Placid

Dates: September 18 - 22

Website/Registration: [Click Here](#)

- **Budgeting & Accounting with Laird Petrie**
Comprehensive training on financial requirements and regulations for town governments.

Location: Howard G. Sackett Technical Center

Dates: September 26 & 27 - 8:30 AM to 4:30 PM

Website/Registration: [Click Here](#)

- **Land Use Planning**
Details are being finalized. The NYS DOS will be doing the presentations.

Location: Lowville and Watertown

Dates: September 26 & 27

Website/Registration:

- **Cornell Local Roads Workshops**
All workshops are now available for registration.

Location: Different Locations

Dates: Various Dates

Website/Registration: [Click Here](#)

GRANTS

- **2023 Forest Economy Program**

The Northern Border Regional Commission (NBRC) has scheduled two information sessions in support of the fall, 2023 Forest Economy Program (FEP) grant application opportunity.

Due Date: September 22, 2023 @ 5:00 PM

Website: <https://www.nbrc.gov/content/FEP>

- **DRI and NY Forward Grant Funding**

Governor Kathy Hochul announced this week in Syracuse that \$200 million in funding is available through NYS's two signature downtown revitalization and economic development programs

Due Date: September 29, 2023 @ 4:00 PM

Website: [DRI](#) or [NY Forward](#)

- **DEC "Regenerate NY" Forestry Cost Share**

The purpose of this grant program is to assist private landowners to support the regeneration of forests.

Due Date: October 6, 2023

Website: <https://www.dec.ny.gov/lands/119950.html>

- **Community Forest Grants**

Municipalities can use this funding to purchase land or conservation easements to create new or expand existing community forests and protect land from development.

Due Date: October 11, 2023

Website: <https://www.dec.ny.gov/lands/124345.html>

- **Invasive Species Projects**

This grant program, supported by the Environmental Protection Fund, is designed to advance projects that target both aquatic and terrestrial invasive species, with six funding categories that address invasive species spread prevention, early detection and rapid response, research, management planning, and education and outreach.

Due Date: November 1, 2023

Website: [Click Here](#)

TRAININGS

GRANTS

- **Northern Border Regional Commission 2023 Catalyst Program**

The Catalyst Program is designed to stimulate economic growth and inspire partnerships that improve rural economic vitality across the four-state NBRC region.

Due Date: Unknown

Website: <https://www.nbrc.gov/content/Catalyst>

- **NYSDEC Launches Green Purchasing Communities Program**

The program provides an easy to administer green procurement program for local governments and provides the community with recognition for implementing it.

Due Date: Unknown

Website: Unknown

- **FAST NY Shovel-Ready Grant Program**

Under the FAST NY Shovel-Ready Grant Program, Empire State Development will provide up to \$200 million in grants to prepare and develop sites to jumpstart New York's shovel-readiness and increase its attractiveness to large employers, including high-tech manufacturing, particularly semiconductor manufacturing, interstate distribution and logistics businesses

Due Date: Unknown

Website: <https://esd.ny.gov/fast-ny>

Other Landowner or Administrator Permissions:

(Ex: NYS OPRHP, US Forest Service, etc.)

SNOWMOBILE TRAILS GRANT-IN-AID APPLICATION 2023-2024

Where land owned or administered by any agency other than DEC, DOT, or a private landowner is impacted, the following statement must be signed by the respective landowner/administrator **and** by the TME or local sponsor*. OPRHP reserves the right to request a copy of any applicable permit, agreement, or other relevant documentation required by the landowner. Submit one copy of this form for each landowner/agency. If a TME and/or local sponsor signs this form and OPRHP later discovers that permission was not granted or necessary permits or agreements were not current and valid, funding for the trail(s) in question may be affected and this may be grounds for denial of future trail requests.

If the "Other Public Agency" line on the Landowner Permissions form has a number greater than zero, a copy of this form must be completed and submitted for each impacted landowner/agency. If the line reads zero, do not complete or submit this form.

I _____ of _____ have received and approved this
(name) (please print or type agency name)

application for the use and maintenance of snowmobile trails by Missing Link Snowmobile Club
TME/Local Sponsor

on property under the ownership/management of this agency. This permission is valid for the period of time covering April 1, 2023 through March 31, 2024.

This is approved provided the following stipulations and conditions are met:

(Authorized Agency Representative Signature and Title)

(Date)

(TME or Local Sponsor Signature and Title)

(Date)

**** It is incumbent upon the TME to obtain permission and permits or agreements. However, if the sponsor chooses to represent the TME(s) within his/her county and obtain all necessary permissions, permits, and agreements, they may do so.***



EDFRENE-02

SEGE1

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YY)

8/24/2024



THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICY BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an **ADDITIONAL INSURED**, the policy(ies) must have **ADDITIONAL INSURED** provisions or be endorsed. If **SUBROGATION IS WAIVED**, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER License # 0757776 HUB International Insurance Services Inc. PO Box 5345 Riverside, CA 92517		CONTACT NAME: PHONE (A/C, No, Ext): (951) 788-8500 E-MAIL ADDRESS:		FAX (A/C, No): (951) 788-8502		
INSURED EDF Renewables, Inc. Attn: Risk Management 15445 Innovation Drive San Diego, CA 92128		INSURER(S) AFFORDING COVERAGE				NAIC #
		INSURER A : Zurich American Insurance Company				16535
		INSURER B :				
		INSURER C :				
		INSURER D :				
		INSURER E :				
INSURER F :						

COVERAGES

CERTIFICATE NUMBER:

REVISION NUMBER:

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL SUBR INSD WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
	COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC OTHER:					EACH OCCURRENCE \$ DAMAGE TO RENTED PREMISES (Ea occurrence) \$ MED EXP (Any one person) \$ PERSONAL & ADV INJURY \$ GENERAL AGGREGATE \$ PRODUCTS - COMP/OP AGG \$ \$
	AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO OWNED AUTOS ONLY <input type="checkbox"/> HIRED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> NON-OWNED AUTOS ONLY					COMBINED SINGLE LIMIT (Ea accident) \$ BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
	<input type="checkbox"/> UMBRELLA LIAB <input type="checkbox"/> EXCESS LIAB DED RETENTION \$	<input type="checkbox"/> OCCUR <input type="checkbox"/> CLAIMS-MADE				EACH OCCURRENCE \$ AGGREGATE \$ \$
A	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	<input type="checkbox"/> Y / <input type="checkbox"/> N / A	WC-7361870-01	9/1/2023	9/1/2024	<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTH-ER E.L. EACH ACCIDENT \$ 1,000,000 E.L. DISEASE - EA EMPLOYEE \$ 1,000,000 E.L. DISEASE - POLICY LIMIT \$ 1,000,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)
 RE: Copenhagen Wind Farm, LLC.

CERTIFICATE HOLDER**CANCELLATION**

Town of Denmark
 3707 Roberts Road
 Carthage, NY 13619

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE



ADDITIONAL REMARKS SCHEDULE



AGENCY HUB International Insurance Services Inc.		License # 0757776	NAMED INSURED EDF Renewables, Inc. Attn: Risk Management 15445 Innovation Drive San Diego, CA 92128
POLICY NUMBER SEE PAGE 1			
CARRIER SEE PAGE 1	NAIC CODE SEE P 1	EFFECTIVE DATE: SEE PAGE 1	

ADDITIONAL REMARKS

THIS ADDITIONAL REMARKS FORM IS A SCHEDULE TO ACORD FORM,
FORM NUMBER: ACORD 25 FORM TITLE: Certificate of Liability Insurance

CANCELLATION:

Should the policy(ies) be cancelled before the expiration date, Hub International Insurance Services Inc. (Hub), independent of any rights which may be afforded within the policies to the certificate holder named below, will provide to such certificate holder notice of such cancellation within thirty (30) days of the cancellation date, except in the event the cancellation is due to non-payment of premium, in which case Hub will provide to such certificate holder notice of such cancellation within ten (10) days of the cancellation date.



ADDITIONAL REMARKS SCHEDULE



ADDITIONAL REMARKS

THIS ADDITIONAL REMARKS FORM IS A SCHEDULE TO ACORD FORM,

FORM NUMBER: ACORD 25 FORM TITLE: Certificate of Liability Insurance

WORKERS' COMPENSATION - WC-7361870-01:

- * Statutory – Guaranteed Cost States Covered – Item 3A: AK AL AR AZ CA CO CT DC DE FL GA HI IA ID IL IN KS KY MA
MD ME MI MN MO MS MT NC NE NH NJ NM NV NY OK OR PA RI SC TN TX UT VA VT WI
WV
- * States Not Covered – Monopolistic States: ND OH WA WY
(These states are not covered by this exhibit for Worker's Compensation.)
- * Stop Gap Employer's Liability - States Covered: ND OH WA WY

TOWN OF DENMARK ADOPTION OF LOCAL LAW # _____ of 2023
AUTHORIZING REAL PROPERTY TAX EXEMPTION FOR
VOLUNTEER FIREFIGHTERS AND VOLUNTEER AMBULANCE SERVICE WORKERS

BE IT ENACTED by the Town Board of the Town of Denmark in the County of Lewis, State of New York, as follows:

Section 1. Purpose

The State Real Property Tax Law was amended by Chapter 670 of the Laws of 2022 by the addition of a new §466-a providing for a ten percent partial real property tax exemption of the assessed value of the primary residence owned by a qualified enrolled member of an incorporated volunteer fire company, fire department or incorporated volunteer ambulance service that serves the Town. The intent of this Local Law is to permit the partial real property tax exemption for such qualified enrolled members of said emergency services organizations for real property taxes imposed by the Town.

Section 2. Authority

Pursuant to Chapter 670 of the Laws of 2022 effective December 9, 2022, the state Real Property Tax Law was amended by adding a new §466-a authorizing local governments including towns to enact by local law, ordinance or resolution such partial tax exemption for Town real property taxes to qualified enrolled members of said emergency services organizations, following a public hearing.

Section 3. Grant of Exemption

The primary residential real property located in the Town that is owned by an enrolled member of an incorporated volunteer fire company, volunteer fire department or incorporated voluntary ambulance service that provides services within the Town shall be exempt from taxation and assessments levied by the Town to the extent of ten percent (10%) of the assessed value of such property, exclusive of special assessments, subject to the requirements set forth in this herein.

Section 4. Authority Having Jurisdiction

For purposes of this Local Law the "Authority Having Jurisdiction" shall mean:

- A. In the case of a fire district, the Board of Fire Commissioners of the fire district
- B. In the case of a contract fire department in a fire protection district, the Town Board;
- C. In the case of a village fire department the Village Board;
- D. In the case of an incorporated voluntary ambulance service, the Town Board.

Section 5. Eligibility

Such exemption shall not be granted unless:

- A. The applicant resides in the Town which is served by such incorporated volunteer fire company, volunteer fire department or incorporated voluntary ambulance service of which the applicant is a qualified enrolled member;
- B. The property is the primary residence of the applicant.

- C. The property is used exclusively for residential purposes; provided, however, that if 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 Local Law;
- D. The applicant has been certified by the authority having jurisdiction for the incorporated volunteer fire company, fire department, or voluntary ambulance service as an enrolled member who has served such incorporated volunteer fire company, fire department, or voluntary ambulance service for at least two (2) years; and
- E. The applicant must submit said certification from the authority having jurisdiction together with the tax exemption application.

Section 6. Grant of Lifetime Exemption

Any enrolled member of an incorporated volunteer fire company, fire department or incorporated voluntary ambulance service who accrues more than twenty (20) 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 (10%) exemption authorized by this Local Law for the remainder of his or her life as long as his or her primary residence is located within the county.

Section 7. Survivor Benefits

Un-Remarried Spousal Exemption for Volunteer Firefighters or Volunteer Ambulance Workers Killed in the Line of Duty. The property tax exemption authorized by this Local Law and granted to an enrolled member of an incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service shall, upon application, be continued to such deceased enrolled member's un-remarried spouse if such member is killed in the line of duty, provided that:

- A. Such un-remarried spouse is certified by the authority having jurisdiction for the incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service as an un-remarried spouse of such enrolled member who was killed in the line of duty.
- B. Such deceased volunteer had been an enrolled member for at least five (5) years.
- C. Such deceased volunteer had been receiving the exemption prior to his or her death.

Section 8. Survivor Exemption

Un-Remarried Spousal Exemption for Deceased Volunteer Firefighters or Volunteer Ambulance Workers with Twenty Years of Enrolled Member Service. The property tax exemption authorized by this Local Law and granted to an enrolled member of an incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service shall, upon application, be continued to such deceased enrolled member's un-remarried spouse, provided that:

- A. Such un-remarried spouse is certified by the authority having jurisdiction for the incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service as an un-remarried spouse of such enrolled member;
- B. Such deceased volunteer had been an enrolled member for at least twenty (20) years.

- C. Such deceased volunteer and un-remarried spouse had been receiving the exemption for such property prior to the death of such volunteer.

Section 9. Application

An application form for such exemption and a certification provided by the appropriate authority having jurisdiction shall be filed with the Assessor for the Town on or before the taxable status date of each year or as otherwise required as prescribed by New York State.

Section 10. No Diminution of Benefits

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 4 of the state 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.

Section 11. Effective Date

This Local Law shall take effect immediately upon filing with the Secretary of State.

Section 12. Financial Implications

This Local Law will not result in a diminution of taxable receipts or otherwise alter the Town's ability to levy taxes.

MEMORANDUM

TO: Village Clerks, Town Clerks, and School Business Managers
FROM: Mary Widrick, Secretary
SUBJECT: 2024 Exemption Questionnaire
DATE: August 25, 2023

Enclosed, please find the 2024 Exemption Questionnaire. The purpose of this questionnaire is to verify any changes made to exemptions and update these changes in our computer system so that the exemption amounts calculate correctly when an assessor applies an exemption to a parcel.

The assessors begin entering exemptions into the Real Property system in December, and if we do not have your changes in the computer, then any applied exemptions will not calculate correctly. Please complete the enclosed questionnaire and return it to our office **no later than November 15, 2023.**

If your intent is to make a change after our November 15, 2023 deadline, please notify this office. Remember that if changes are being made, we need a copy of the resolution or local law that approves such change.

For any exemption that your village, town, or school currently offers, can you please provide our office with the most recent resolution or local law that approved the exemption so that I can compare them with what we have on file.

Additionally, we've enclosed a copy of our village, town, or school officials' lists. If any corrections need to be made, please return that form together with the questionnaire and make note of any changes.

Thank you for your anticipated cooperation.

2024 EXEMPTION QUESTIONNAIRE

THE INFORMATION YOU PROVIDE REFLECTS YOUR EXEMPTION STATUS FOR 2024
***** PLEASE RETURN BY NOVEMBER 15, 2023 *****

IF YOU ARE MAKING NO CHANGES

- ** Retain the enclosed current exemption chart
- ** Fill in the area directly below
- ** Sign and date this section and return this entire sheet – (faxed or emailed copies are acceptable)

TAXING JURISDICTION NAME _____
AUTHORIZED SIGNATURE _____ DATE _____
Please supply us with your email address _____

IF YOU ARE MAKING CHANGES FOR 2024

- ** Retain the enclosed current exemption chart
- ** Check the exemptions below you are making a change to
- ** Sign and date this section and return this entire sheet – (faxed or emailed copies are acceptable)
- ** Enclose a copy of the resolution or law

- | | |
|--|--|
| <input type="checkbox"/> AGED | NEW law change allows you to raise maximum income level up to \$50,000 |
| <input type="checkbox"/> BUSINESS | law allows you the option of granting this or not |
| <input type="checkbox"/> SOLAR/WIND | law allows you the option of granting this or not |
| <input type="checkbox"/> VETS (ALT. VETS) | law allows you to change the maximum dollar amount |
| <input type="checkbox"/> VOL FIRE/AMB | law allows you the option of granting this or not |

TAXING JURISDICTION NAME _____
AUTHORIZED SIGNATURE _____ DATE _____
Please supply us with your email address _____

- RESOLUTIONS OR LOCAL LAWS SHOULD BE FINALIZED BY 11-1-23
- PLEASE CALL THIS OFFICE AT (315) 376-5336 IF YOU HAVE QUESTIONS
- FOR LEGAL ADVICE CONTACT YOUR MUNICIPAL/SCHOOL ATTORNEY

7660 North State Street • Lowville, NY 13367 • 315-377-2000 • lewiscountyny.gov

2023 Lewis County Exemption Chart			AGED Income Limits	AGED percent granted	FIRE / AMB Grants Ex y or n Year granted		VET Elig Funds	VET Alt % Exempt	BUS 10 yr ex	SOLAR WIND Grants Ex yes or no Year Muni Opted In or Out	
SWIS CODE	TOWN	SCHOOLS w/in Twns	Maximum Income:							Reenactive Effective 1991 Assessment Roll	
COUNTY OF LEWIS			22,700 ss	20	YES	2006	NO	12,840	YES	YES	03 IN
232089	Croghan	2,4,6	21,200 ss	20	NO		NO	12,840	YES	NO	91 IN - 92 OUT
232400	Denmark	4,5,7	26,900 ss	5	YES	2005	NO	12,840	YES	NO	91 IN - 92 OUT
232489	Diana	4,6	25,000ss	10	NO		NO	12,840	YES	NO	91 IN - 92 OUT
232600	Greig	7,10	26,000ss	20	YES	2005	NO	12,840	YES	NO	91 IN - 02 OUT
232800	Harrisburg	5,7	10,700 ss	20	YES	2006	NO	12,840	NO	YES	91 IN-02 OUT-03 IN
233200	Lewis	1	27,500ss	20	YES	2006	NO	12,840	YES	YES	91 IN
233489	Leyden	1,10	26,200 ss	20	YES	2006	NO	12,840	YES	NO	91 IN-93 OUT-96 IN-22 OUT
233689	Lowville	7	20,700 ss	20	YES	2006	NO	12,840	YES	YES	91 IN
233889	Lyonsdale	1,10	16,400 ss	5	NO		NO	12,840	NO	YES	91 IN
234000	Martinsburg	7,10	20,700 ss	20	YES	2005	NO	12,840	YES	YES	91 IN-01 OUT-03 IN
234200	Montague	7	15,700 ss	20	NO		NO	12,840	YES	YES	91 IN
234489	New Bremen	2,7	20,700 ss	20	NO		NO	12,840	YES	NO	91 IN - 94 OUT
234600	Osceola	3,8,10	29,000 ss	20	NO		NO	12,840	YES	YES	91 IN
234800	Pinckney	5,7,9	18,200 ss	20	NO		NO	12,840	YES	YES	91 IN
235089	Turin	7,10	25,900 ss	5	YES	2006	NO	12,840	YES	YES	91 IN
235200	Watson	2,7,10	20,700 ss	20	NO		NO	12,840	YES	YES	91 IN
235489	West Turin	1,7,10	20,700 ss	20	NO		NO	12,840	YES	YES	91 IN - 02 OUT - 04 IN
Special Notes:											
AGED EXEMPTION - Allow if 65 by 12/31 -----Town of Lyonsdale, So Jefferson School											
AGED EXEMPTION - File renewal by Grievance Day -----Town of Lyonsdale											
PHYSICALLY DISABLED EXEMPTION (RPTL 459) ----- Adirondack School											
RESIDENTIAL BUILDING EXEMPTION (RPTL 421f) ----- Town of Lowville, Town of Turin											
SOLAR WIND EXEMPTION - Allowed if System Constructed Prior to 7-1-96 or between 1-1-91 and 1-1-2025											
FIRE / AMBULANCE: only the following grant the lifetime exemption:											
County of Lewis / Village of Lowville / Towns of Greig, Harrisburg & Martinsburg											
\$17,000 SLIDING SCALE EXAMPLE											
OPTION #1:											
\$17,000 OR LESS 50%											
More than 17,000 less than 18,000 45%											
More than 18,000 less than 19,000 40%											
More than 19,000 less than 20,000 35%											
More than 20,000 less than 20,900 30%											
More than 20,900 less than 21,800 25%											
More than 21,800 less than 22,700 20%											
THE NEXT 2 OPTIONS IN THE SLIDING SCALE ARE OPTIONAL BY THE TAXING JURISDICTION.											
OPTION #2:											
More than 22,700 less than 23,600 15%											
More than 23,600 less than 24,500 10%											
OPTION #3:											
More than 24,500 less than 25,400 5%											