

STATE OF NEW YORK
DEPARTMENT OF STATE
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KATHY HOCHUL
GOVERNOR
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December 5, 2025

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RE: Town of Russell

To Whom it May Concern:

Local Law 2 of the year 2025 was filed with this office on November 26, 2025. The Department of State Local Law Index Number 2 of the year of 2025. The Local Law number assigned by the Department of State for indexing purposes may be different from the Local Law number ascribed by the Legislative Body of the Local Government.

Department of State
Division of State Records
(518) 473-2492
www.dos.ny.gov

The Local Law filing form has been updated as of 03/05/2025 in compliance with Section 27 of the Municipal Home Rule Law





Department of State
Corporations, State Records & UCC

New York State
Department of State
DIVISION OF CORPORATIONS,
STATE RECORDS AND
UNIFORM COMMERCIAL CODE
One Commerce Plaza
99 Washington Ave.
Albany, NY 12231-0001
dos.ny.gov

Local Law Filing

Pursuant to Municipal Home Rule Law §27

Local Law Number ascribed by the legislative body of the local government listed below:

2 of the year 20 25

Local Law Title: A LOCAL LAW PROVIDING FOR A VOLUNTEER FIREFIGHTER AND VOLUNTEER
AMBULANCE WORKERS REAL PROPERTY TAX EXEMPTION.

Be it enacted by the TOWN BOARD of the
(Name of Legislative Body)

County City Town Village
(Select one)

of RUSSELL as follows on the attached pages:
(Name of Local Government)

For Office Use Only

Department of State Local Law Index Number: _____ of the year 20 ____

(The local law number assigned by the Department of State for indexing purposes may be different from the local law number ascribed by the legislative body of the local government.)

Local Law Filing

(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 ascribed as local law number 2 of 2025 of the (County)(City)(Town)(Village) of RUSSELL was duly passed by the TOWN BOARD on November 18 2025 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, ascribed as local law number _____ of 20____ of the (County)(City)(Town)(Village) of _____ was duly passed by the _____ on _____ 20____ and was (approved)(not approved)(repassed after disapproval) by the _____ on _____ 20____ in accordance with the applicable provisions of law.

(Name of Legislative Body)

(Elective Chief Executive Officer*)

3. (Final adoption by referendum.)

I hereby certify that the local law annexed hereto, ascribed as local law number _____ of 20____ of the (County)(City)(Town)(Village) of _____ was duly passed by the _____ on _____ 20____ and was (approved)(not approved)(repassed after disapproval) by the _____ on _____ 20____.

(Name of Legislative Body)

(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, ascribed as local law number _____ of 20____ of the (County)(City)(Town)(Village) of _____ was duly passed by the _____ on _____ 20____ and was (approved)(not approved)(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.

(Name of Legislative Body)

(Elective Chief Executive Officer*)

* 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.

Local Law Filing

5. (City local law concerning Charter revision proposed by petition.)

I hereby certify that the local law annexed hereto, ascribed as local law number _____ of 20____ of the City of _____ having 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 thereto, ascribed as local law number _____ 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 the paragraph 1 above.

(Seal)

Dani Cms
Clerk of the county legislative body, City, Town or Village Clerk or officer designated by local legislative body

November 18, 2025
(Date)

Section 1. Legislative Intent.

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

Section 2. 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 qualifying volunteer firefighters and ambulance workers.

Section 3. Grant of Real Property Tax Exemption for Volunteer Firefighters and Volunteer Ambulance Workers.

The Town Board of the Town of Russell, County of St. Lawrence, hereby provides a real property tax exemption of ten percent (10%) of the assessed value of real property for individuals that meet the following qualifications:

- The individual is an enrolled and certified member of an incorporated volunteer fire company, fire department, or volunteer ambulance service that serves the Town of Russell, has a minimum of five (5) years of service and is an active member, having a 60% active role in calls received by the volunteer fire company, fire department, or volunteer ambulance service; and
- The individual resides in the Town of Russell and the property receiving the benefit is the primary residence of the individual and is used exclusively for residential purposes, and any portion of the property not used for residential purposes shall be subject to taxation.

Section 4. Grant of Lifetime Real Property Tax Exemption for Certain Volunteer Firefighters and Volunteer Ambulance Workers.

The Town Board of the Town of Russell, County of St. Lawrence, hereby provides a lifetime real property tax exemption of ten percent (10%) of the assessed value of real property for any individuals that have been certified by the authority having jurisdiction over an incorporated volunteer fire company, fire department or incorporated volunteer ambulance service as having accrued twenty-five (25) or more years of active service, so long as their primary residence remains within the Town of Russell.

The un-remarried surviving spouse of an eligible volunteer shall be entitled to retain the exemption.

Section 5. Qualification

The Fire Chief shall provide to the Town Clerk a list of individuals qualified to receive the exemption set forth above on or before December 1st of each year.

Section 6. 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 in its application to the person, individual, firm or corporation, or circumstance, directly involved in the controversy in which such judgment or order shall be rendered.

Section 7. Effective Date

This Local Law shall be effective upon the date of filing with the Secretary of State pursuant to Section 27 of the Municipal Home Rule Law.