

# Board of Supervisors

Lyons, New York 14489

## **RESOLUTION 243-23: ADOPTION OF LOCAL LAW TO PROVIDE A PARTIAL EXEMPTION FROM COUNTY REAL PROPERTY TAXES TO ENROLLED VOLUNTEER FIREFIGHTERS AND VOLUNTEER AMBULANCE WORKERS ELIGIBLE FOR A REAL PROPERTY TAX EXEMPTION UNDER REAL PROPERTY TAX LAW 466-a**

Mrs. Leonard presented the following:

BE IT RESOLVED, pursuant to Section 20 of the Municipal Home Rule Law that the Board of Supervisors shall hold a public hearing on Tuesday April 18, 2023 at 9:10 a.m. in the Supervisor's Chambers in the Wayne County Courthouse, Lyons, New York, on the following proposed local law:

### **COUNTY OF WAYNE - STATE OF NEW YORK LOCAL LAW NO. 4 FOR THE YEAR 2023**

A local law to allow enrolled Volunteer Firefighters and Volunteer Ambulance Workers to be eligible for a Real Property Tax Exemption under Real Property Tax Law (RPTL) §466-a.

BE IT ENACTED, BY THE BOARD OF SUPERVISORS OF THE COUNTY OF WAYNE, AS FOLLOWS:

#### **SECTION 1. STATUTORY AUTHORITY.**

The New York State Legislature has, heretofore, amended the Real Property Tax Law (RPTL) to authorize municipalities to permit enrolled volunteer firefighters and volunteer ambulance workers to be eligible for a real property tax exemption as is more particularly set forth in RPTL § 466-a which State statute was made effective as of December 9, 2022.

#### **SECTION 2. LEGISLATIVE INTENT AND PURPOSE.**

The said RPTL § 466-a, among other things, allows for volunteers with two (2) years of qualifying service to apply for the tax exemption which will increase the number of eligible volunteers over existing law. The Board of Supervisors recognizes the role of the volunteer firefighters and ambulance workers in securing the safety and well-being of our communities. The Board of Supervisors hereby finds that it is in the best social and economic interest of the County of Wayne to encourage volunteerism for said purposes. To that end, by providing the following exemption, and by making it available to a larger pool of volunteers, it is the intent to encourage volunteerism for our various fire and ambulance companies.

#### **SECTION 3. EXEMPTION GRANTED.**

A. Real property owned by an enrolled member of an incorporated volunteer fire company, fire department or incorporated voluntary ambulance service or such enrolled member and spouse residing in Wayne County shall be exempt from taxation to the extent of ten percent (10%) of the assessed value of such property for County purposes, exclusive of special assessments.

B. Application for such exemption shall be filed with the Assessor having jurisdiction of the real property on or before the taxable status date on a form prescribed by the Commissioner of the New York State Department of Taxation and Finance Office of Real Property Tax Services.

C. Such exemption shall not be granted to an enrolled member of an incorporated volunteer fire company, fire department or incorporated voluntary ambulance service residing in Wayne County unless he or she meets each of the five (5) criteria set forth below:

1. The applicant resides in the town or village which is served by such incorporated volunteer fire company or fire department or incorporated voluntary ambulance service;
2. The property is the primary residence of the applicant;
3. The property is used exclusively for residential purposes; provided however, that 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 the remaining portion only shall be entitled to the exemption provided by this section;
4. The applicant has served as an enrolled member with such volunteer fire company or fire department or incorporated voluntary ambulance service for a minimum of two (2) years; and
5. The incorporated volunteer fire company or fire department and incorporated voluntary ambulance service has submitted to the Wayne County Director of Emergency Management a complete list of enrolled members, with their respective dates of service for such incorporated voluntary fire company or fire department or incorporated voluntary ambulance service. The Wayne County Director of Emergency Management shall then review all potential candidates and certify those that meet the necessary criteria to be eligible for this exemption.

D. 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 exemption as authorized by RPTL § 466-a for the remainder of his or her life as long as his or her primary residence is located within Wayne County.

**E. Un-remarried spouses of volunteer firefighters or volunteer ambulance workers killed in the line of duty:** An exemption by an enrolled member of an incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service, to such deceased enrolled member's un-remarried spouse may be continued or re-instated if such member is killed in the line of duty; provided, however, that:

1. 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 an enrolled member of such incorporated volunteer fire company, fire department or incorporated voluntary ambulance service who was killed in the line of duty; and
2. Such deceased volunteer had been an enrolled member for at least five (5) years; and
3. Such deceased volunteer had been receiving the exemption prior to his or her death.

**F. Un-remarried spouses of deceased volunteer firefighters or volunteer ambulance workers:** An exemption by an enrolled member of an incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service may be continued or re-instated to such deceased enrolled member's un-remarried spouse; provided, however, that:

1. 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 a deceased enrolled member of such incorporated volunteer fire company, fire department or incorporated voluntary ambulance service; and
2. Such deceased volunteer had been an enrolled member for at least twenty (20) years; and
3. Such deceased volunteer and un-remarried spouse had been receiving the exemption for such property prior to the death of such volunteer.

#### **SECTION 4. EXISTING EXEMPTIONS PRESERVED.**

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 New York Real Property Tax Law Article 4 as of December 9, 2022 shall suffer any diminution of such benefit because of the provisions of RPTL § 466-a.

#### **SECTION 5. EFFECTIVE DATE**

This Local Law shall take effect immediately upon filing with the Office of the Secretary of State of the State of New York, and shall apply to taxable status dates occurring on or after January 1, 2024.

Mr. Johnson moved the adoption of the resolution. Seconded by Mr. Robusto. Upon roll call, adopted.



**This is to Certify** that I, the undersigned, Clerk of the Board of Supervisors of the County of Wayne, have compared the foregoing copy of the resolution with the original resolution now on file in this office and which was duly adopted by the Board of Supervisors of said County at a session held on the 18<sup>th</sup> day of April, 2023 and that the same is a true copy of said original and of the whole thereof.

**In Witness Whereof**, I have hereunto subscribed my name and affixed the official seal of the Board of Supervisors of the County of Wayne, this 18<sup>th</sup> day of April 2023.

Kelley P. Loveless, Clerk of the Board  
Wayne County Board of Supervisors