

ENVIRONMENTAL CONCERNS & REAL PROPERTY TAX SERVICES  
REAL PROPERTY TAX SERVICES  
MARCH 23, 2023

COMMITTEE MEMBERS: BRAYMER, Magowan, Leggett, McDevitt, Geraci, Dickinson and Smith

- I. Committee meeting called to order by Chair
- II. Approval of minutes of prior Committee Meeting
- III. Privilege of the floor and public comment
- IV. Action Agenda/New Business Items:
  1. Request:  
  
Rationale:
  2. Request:  
  
Rationale:
  3. Request:  
  
Rationale:
- V. Discussion Items:
  1. Proposed solar PILOT agreement: AC Power.
  - 2.
- VI. Referrals/Pending Items:
  1. Firefighters / Ambulance workers exemption, RPTL 466-a.
- VII. Privilege of the floor and public comment
- VIII. Motion to adjourn

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Attachments: 

1. Real Property Tax Law 466-a
- 2.
- 3.

## Real Property Tax

\* § 466-a. Volunteer firefighters and volunteer ambulance workers. 1. 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 any county shall be exempt from taxation to the extent of up to ten percent of the assessed value of such property for city, village, town, part town, special district, school district, fire district or county purposes, exclusive of special assessments, provided that the governing body of a city, village, town, school district, fire district or county, after a public hearing, adopts a local law, ordinance or resolution providing therefor.

2. 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 such county unless:

(a) the applicant resides in the city, town or village which is served by such incorporated volunteer fire company or fire department or incorporated voluntary ambulance service;

(b) the property is the primary residence of the applicant;

(c) 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; and

(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 of such incorporated volunteer fire company, fire department, or voluntary ambulance service, as determined by the governing body of a city, village, town, school district, fire district or county; provided, however, that such governing body shall establish a minimum service requirement for each applicant between two years of service and five years of service. It shall be the duty and responsibility of the governing body of each municipality, school district and/or fire district which adopts a local law, ordinance or resolution pursuant to this section to determine the procedure for certification.

3. Any enrolled member of an incorporated volunteer fire company, fire department or incorporated voluntary ambulance service who accrues more than twenty 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 this section for the remainder of his or her life as long as his or her primary residence is located within such county provided that the governing body of a city, village, town, school district, fire district or county, after a public hearing, adopts a local law, ordinance or resolution providing therefor.

4. Un-remarried spouses of volunteer firefighters or volunteer ambulance workers killed in the line of duty. Any local law or ordinance adopted pursuant to this section may be separately amended, or a local law, ordinance or resolution may be separately adopted to continue an exemption or reinstate a pre-existing exemption claimed under such statutes 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 if such member is killed in the line of duty; provided, however, 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 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

(b) such deceased volunteer had been an enrolled member for at least five years; and

(c) such deceased volunteer had been receiving the exemption prior to his or her death.

5. Un-remarried spouses of deceased volunteer firefighters or volunteer ambulance workers. Any local law or ordinance adopted pursuant to this section may be separately amended, or a local law, ordinance or resolution may be separately adopted to continue an exemption or reinstate a pre-existing exemption to an un-remarried spouse of a deceased enrolled member of an incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service; provided, however, 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 a deceased enrolled member of such incorporated volunteer fire company, fire department or incorporated voluntary ambulance service; and

(b) such deceased volunteer had been an enrolled member for at least twenty years; and

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

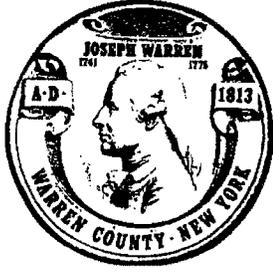
6. Application for such exemption shall be filed with the assessor or other agency, department or office designated by the municipality, school district and/or fire district offering such exemption on or before the taxable status date on a form as prescribed by the commissioner.

7. 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 this article on the effective date of this section shall suffer any diminution of such benefit because of the provisions of this section.

8. Any city, village, town, school district, fire district or county that currently, through local law, ordinance or resolution, provides an exemption from taxation for an enrolled member of an incorporated volunteer fire company, fire department or incorporated voluntary ambulance service, such enrolled member and spouse, or an un-remarried spouse shall be authorized to continue to provide such exemption, provided however, such city, village, town, school district, fire district or county shall adopt a local law, ordinance or resolution to conform to the provisions of this section no later than three years after the effective date of this section.

9. Notice to affected municipalities. On or before December thirty-first, two thousand twenty-two, it shall be the duty of the commissioner or her or his designees to notify or cause to be notified, in a manner prescribed by the commissioner, the chief executive officer of each and any municipality in which former sections four hundred sixty-six-a, four hundred sixty-six-b, four hundred sixty-six-c, four hundred sixty-six-d, four hundred sixty-six-f, four hundred sixty-six-g, four hundred sixty-six-h, four hundred sixty-six-i, four hundred sixty-six-j, and four hundred sixty-six-k of the real property tax law apply, of the provisions of the chapter of the laws of two thousand twenty-two that added this section.

\* NB There are 2 § 466-a's



**WARREN COUNTY**  
*REAL PROPERTY TAX SERVICES AGENCY*  
County Municipal Center  
1340 State Route 9  
Lake George, New York 12845

Tel. 518-761-6464  
Fax 518-761-6559

LEXIE A. DELUREY  
*Director*

KRISTEN MAC EWAN  
*Deputy Director*

April 1, 2023

[REDACTED]  
[REDACTED]  
[REDACTED]  
[REDACTED]

Dear [REDACTED]

The purpose of this notice is to inform you that in year 2024 you will have removed exemption amounts for your City, in the total amount of:

**\$000.00**

Removed exemptions are charges imposed on properties that were formerly granted exemptions, but were later transferred to someone not entitled to said exemption(s). These charges are calculated by taking the ineligible exemption amount(s), multiplying by the appropriate tax rates, and multiplying again, by the portion of the fiscal year that the new owner(s) received the benefit of the ineligible exemption(s) for each relevant fiscal year.

All of the property owners will be sent notification of these charges by the Assessor. Also, my office has given these figures to the Assessor's office to add them to the assessment files for the 2023 final Assessment Rolls and my office will make sure they are included on the 2024 tax bills.

**The above money should be included when calculating your tax cap. I would also recommend contacting the NYS Comptroller's Office to find out how you should account for this money in your budget process.**

Please feel free to contact me if you have any questions in regards to this notice. I have also attached a copy of Real Property Tax Law 520 which should have been applied to any transfers with exemptions in the past and will be applied to all transfers with exemptions going forward.

Sincerely,

Lexie A Delurey, Director  
Real Property Tax Services

CC: [REDACTED]  
[REDACTED]

## Certification

For 2023 Assessment Rolls

For School Taxes Due 9/1/2023 and County/Town Taxes Due 1/1/2024

(This will only apply for the municipalities that pass this exemption)

**Non receipt of this list will result in all member applications for this fire / ambulance department being denied.**

If member application is denied because no list was supplied, each individual member will be required to supply a letter of certification from the fire / ambulance department to the Town Assessor as well as Real Property.

**Return certification sheet with member list no later than January 18, 2023<sup>(this year)</sup> to:**

**Warren County Real Property Tax Services**

**1340 State Route 9**

**Lake George NY 12845**

Fire / Ambulance Dept. Name: \_\_\_\_\_

**The members listed below are certified by this department with 5 or more years of service.**

\_\_\_\_\_  
**Signature and Title (Chief, Secretary, etc.)**

\_\_\_\_\_  
**Date**

If you already have a list that includes all of the information required (see attached "fill in sheet") you may submit your existing sheet with this certification page. Please call Real Property Tax Services if you have questions- 518-761-6466.

