

ENVIRONMENTAL CONCERNS & REAL PROPERTY TAX SERVICES
ENVIRONMENTAL CONCERNS
July 28, 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. Climate change initiative.
 - 2.
- VI. Referrals/Pending Items:
 - 1.
- VII. Privilege of the floor and public comment
- VIII. Motion to adjourn

Attachments: 1.

ENVIRONMENTAL CONCERNS & REAL PROPERTY TAX SERVICES
REAL PROPERTY TAX SERVICES
JULY 28, 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.
 - 2.
- VI. Referrals/Pending Items:
 1. Firefighters / Ambulance workers exemption, RPTL 466-a. County Attorney to speak.
- VII. Privilege of the floor and public comment
- VIII. Motion to adjourn

Attachments: 1. FF / EMS presentation

RPTL § 466-a

“Annual” Property Tax Exemptions for Volunteer Firefighters and Volunteer Ambulance Workers

Real Property Tax Law §466-a provides a uniform procedure for enacting a partial real property tax exemption by all levels of local government.

“Governing body” means the governing body of a county, town, city, village, school district or fire district.

Who can benefit? Enrolled/Active members of a volunteer fire department or volunteer ambulance service. Does not apply for previously retired members.

Governing body must determine the minimum years of volunteer service of at least 2 years and not more than 5 years.

Governing body must determine what constitutes “service” for a calendar year. Statutory definition versus LOSAP???

GML sec. 215(1): Active Volunteer Firefighter-a person approved by the authorities in control of a volunteer fire company to faithfully and actually perform duties required of an active member.

GML sec. 219-k(14): active volunteer member of an ambulance company as specified on a list regularly maintained by the company for purposes of the volunteer ambulance workers’ benefit law.

Enrolled/Active Member

Must serve an incorporated volunteer fire company, fire department or incorporated voluntary ambulance service.

Must **“own”** said property to receive partial tax exemption. Not for rentals, life estates, or real property held in trust (i.e. Medicaid planning trust).

Enrollee/Active member must file with the local assessor on or before the taxable status date NYSDTF Form RP-466-a-vol entitled “Application for Volunteer Firefighters/Ambulance Workers Exemption.”

The Governing Body may enact the exemption up to ten percent of the assessed value of the real property.

Exemption extends to the enrolled/active member and spouse only.

Non-Member owners?

“Authority Having Jurisdiction”

The Authority having Jurisdiction (AHJ) is not defined by this statute, but is a term used elsewhere in other contexts.

The AHJ refers to municipal entity with jurisdiction over the incorporated volunteer fire department or the incorporated voluntary ambulance service:

- A Fire District Board of Fire Commissioners;
- Town Board;
- Village Board; or
- City Council.

The AHJ **determines** whether enrolled members that filed an application for the partial tax exemption satisfied the annual service requirement.

The AHJ **reports** their determination to the local assessor by filing an annual certification form.

The Governing Body, not the AHJ, determines the procedure which the AHJ shall complete for the annual certification requirement.

The AHJ keeps track of volunteers that meet annual certification requirements established by the Governing Body.

Requirements for Annual Partial Tax Exemption

Applicant must reside in the city, town or village which is served by the incorporated volunteer fire company, fire department or incorporated voluntary ambulance service;

The property must be the primary residence of the applicant;

The property is used *exclusively* for residential purposes. However, an adjustment will be made if a portion of the property is not exclusively used as applicant's residence.

Applicants must apply to opt into real property tax exemption.

The application form does not require annual re-submission.

The exemption cannot be claimed by an individual who plans to take the Income Tax Credit under Tax Law sec. 606(e-1).

Annual Partial Tax Exemption Benefits

The annual partial tax exemption is continuing so long as the enrolled/active member has met the initial service requirements, applied for the tax exemption and is annually certified by the AHJ.

If the governing body elects to do so, after 20 years of certified service as an enrolled/active member, the annual partial tax exemption becomes permanent for the life of the volunteer. This change in status must be certified by the AHJ.

If the governing body elects to do so, after 20 years of certified service as an enrolled/active member, upon the volunteer's death, the un-remarried surviving spouse may continue to receive the partial tax exemption for *the same property that received the partial tax exemption at the time of the volunteer's death*, but such exemption for the spouse must be certified annually by the AHJ.

Annual Partial Tax Exemption Benefits (cont'd)

If the governing body elects to do so, when a deceased volunteer firefighter or ambulance worker dies in the line of duty, the un-remarried surviving spouse may receive the annual partial tax exemption, if the AHJ had certified at least 5 years of service for the deceased member.

For the un-remarried surviving spouse to qualify, the deceased volunteer must have been receiving the partial tax exemption at the time of death.

Unlike the un-remarried spouse whose spouse dies after 20 years of certified service, the property which receives this partial tax exemption does not have to be the same property that received the exemption at the time of the volunteer's death. The property must be in the same County.

Un-remarried surviving spouse must re-apply for the tax exemption with NYS.
AHJ must re-certify the un-remarried surviving spouse annually.

How to Enact a Partial Tax Exemption

To Establish the Partial Tax Exemption, the Governing Body must:

1. Conduct a Public Hearing; and
2. Adopt a local law, ordinance, or resolution establishing the partial tax exemption.

Warren County will be required to enact a local law without referendum.

Criteria for Proposed local

Minimum annual service requirement: _____

Qualifying Years of Service: 2, 3, 4, or 5.

Percentage amount for Partial Tax Exemption: 1% up to 10%.

Decide how the AHJs shall administer the annual certification process.

Extension of partial tax exemption for un-remarried spouses of volunteers who died in the line of duty after 5+ years of certified annual service?

Lifetime partial tax exemption for volunteer with 20+ years of certified annual service?

Extension of lifetime partial tax exemption for un-remarried spouse of deceased volunteer for same residence that received lifetime partial exemption at time of volunteer's death?