

ENVIRONMENTAL CONCERNS & REAL PROPERTY TAX SERVICES
REAL PROPERTY TAX SERVICES
August 24, 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. Real Property Tax mapping - changes
 2. 2025 assessor changes
- VI. Referrals/Pending Items:
 1. Review of Draft Local Law for the Fire Fighters / Ambulance workers exemption, RPTL 466-a.
- VII. Privilege of the floor and public comment
- VIII. Motion to adjourn

Attachments: 1.

COUNTY OF WARREN
LOCAL LAW NO. __ OF 2023

A LOCAL LAW CREATING A REAL PROPERTY TAX EXEMPTION FOR VOLUNTEER
FIREFIGHTERS AND AMBULANCE WORKERS PURSUANT TO THE NEW YORK
STATE REAL PROPERTY TAX LAW § 466-a

BE IT ENACTED by the Warren County Board of Supervisors as follows:

Section 1. Legislative Intent. The Board of Supervisors recognizes the roles of volunteer firefighters and ambulance workers in securing the safety and well-being of the residents, visitors, and communities of Warren County. The Board of Supervisors hereby finds that it is in the best interests of the County of Warren to encourage volunteerism in and among the voluntary fire companies and ambulance companies located in Warren County. The New York State Legislature amended Section 466-a of the Real Property Tax Law, to authorize the County of Warren to grant a real property tax exemption to enrolled volunteer firefighters and volunteer ambulance workers within the County. To that end, by providing the following exemption it is the intent to so encourage our residents to engage in volunteerism with the various volunteer fire and volunteer ambulance companies.

Section 2. Partial County Real Property Tax Exemptions For Certain Volunteer Firefighters and Volunteer Ambulance Workers.

- (a) That real property owned by an individual who serves as an enrolled and active member of an incorporated volunteer fire company, volunteer fire department, or incorporated voluntary ambulance service in Warren County and resides in Warren County shall be exempt from Warren County real property taxation in an amount equal to ten percent (10%) of the total assessed value of such property for County purposes, exclusive of special assessments, upon satisfying the requirements set forth below in section 2(b).
- (b) That such exemption shall be granted only to an enrolled member of an incorporated volunteer fire company, volunteer fire department, or incorporated voluntary ambulance service who resides in Warren County when:
 - (i) The applicant resides in the city, town or village which is served by such incorporated volunteer fire company, volunteer fire department, or an incorporated volunteer ambulance service; and
 - (ii) the real property for which the partial exemption will apply serves as the primary residence of the applicant; and
 - (iii) the real property for which the partial exemption will apply 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 full taxation, and the remaining portion

which is used exclusively for residential purposes by the applicant shall be entitled to the exemption provided by this section; and

- (iv) the incorporated volunteer fire company, volunteer fire department, or incorporated voluntary ambulance service has certified that the applicant was an enrolled and active member of such incorporated voluntary fire company, volunteer fire department, or incorporated voluntary ambulance service for a minimum of at least two (2) years prior to the date of certification, and that the applicant remains and is currently an enrolled and an active member.

Section 3. Definitions

- (a) **Active Volunteer Firefighter:** The County adopts the definition set forth by section 215(1) of the General Municipal Law, which provides: “‘Active volunteer firefighter’ means a person who has been approved by the authorities in control of a duly organized volunteer fire company or a volunteer fire department as an active volunteer firefighter of such fire company or department and who is faithfully and actually performing service in the protection of life and property from fire and other emergency, accident or calamity in connection with which the services of such fire company or fire department are required.”
- (b) **Volunteer Ambulance Worker:** The County adopts the definition set forth by section 3(1) of the New York Volunteer Ambulance Workers Benefit Law, which provides: “‘Volunteer ambulance worker’ means an active volunteer member of an ambulance company as specified on a list regularly maintained by that company for the purpose of this chapter.”

Section 4. Partial Exemption for Twenty (20) Year Members. An enrolled member of an incorporated volunteer fire company, volunteer fire department, or incorporated voluntary ambulance service who accrues at least twenty years of active service as a volunteer firefighter or a volunteer ambulance worker, and is so certified by the authority having jurisdiction for the incorporated volunteer fire company, volunteer fire department or incorporated voluntary ambulance service, shall be granted the ten percent (10%) exemption authorized by this local law for the remainder of their life and as long as the member’s primary residence remains located within Warren County.

Section 5. Partial Exemption for Un-Remarried Spouse of a Volunteer Firefighter or Volunteer Ambulance Worker.

- (a) The un-remarried spouse of a volunteer firefighter or volunteer ambulance worker killed in the line of duty may receive this real property partial tax exemption, as provided by this local law, for a primary residence located in Warren County, if:
 - (i) The un-remarried spouse is certified by the authority having jurisdiction for the incorporated volunteer fire company, volunteer fire department, or incorporated voluntary ambulance service as the un-remarried spouse of a qualified, enrolled member of such incorporated volunteer fire company, volunteer fire department,

or incorporated volunteer ambulance service who was killed in the line of duty;
and

- (ii) The deceased volunteer member was an enrolled and an active member of the incorporated volunteer fire company, volunteer fire department, or incorporated voluntary ambulance service for at least five years prior to the date of death; and
 - (iii) The deceased volunteer was certified and was receiving the partial exemption provided for by this local law upon the deceased volunteers primary residence, at the time of death.
- (b) The un-remarried spouse of a volunteer firefighter or volunteer ambulance worker with at least twenty (20) years of active service may receive the real property partial tax exemption, as provided by this local law, upon the death of a twenty-plus year volunteer member, for the rest of the un-remarried spouse's life, if:
- (i) The un-remarried spouse is certified by the authority having jurisdiction for the incorporated volunteer fire company, volunteer fire department, or incorporated voluntary ambulance service as the un-remarried spouse of a deceased enrolled member of such incorporated volunteer fire company, fire department or incorporated volunteer ambulance service; and
 - (ii) For at least twenty (20) years prior to the date of death of the deceased volunteer member, the deceased volunteer was an enrolled and active member of the incorporated volunteer fire company, fire department or incorporated volunteer ambulance service; and
 - (iii) The un-remarried spouse seeks to continue the partial tax exemption upon the same primary residence which was receiving the partial tax exemption, prior to the death of such twenty-plus year volunteer member.

Section 6. Application. Any application for the partial exemption set forth by this Local Law shall be filed with the assessor for the city, town or village in which the primary residence is located, on or before the taxable status date for the municipality, on a form as prescribed by the New York State Commissioner for the Office of Real Property Tax Services.

Section 7. Effective date. This Local Law shall take effect immediately after it is filed with the New York State Secretary of State as provided in section 27 of the Municipal Home Rule Law.

RESOLUTION REQUEST FORM NO. 11

Request to Create New Position

DEPARTMENT NAME:

DATE: August 24, 2023

- (a) Title of Requested Position: **Geographic Information Systems (GIS) Tax Map Technician**
- (b) Annual **Base** Salary (and Grade if Applicable): **2023 Base Salary of \$56,356 at Grade 17**
- (c) Effective Date for New Position*: **January 2, 2024**
**Please do not backdate unless the purpose is to correct an error.*
- (d) List Any Position in the Department's Table of Organization Being Deleted as a Result of this Request: (Include annual salary and grade if applicable):
Senior Tax Map Technician will be deleted upon retirement of the current employee planned for the beginning of the second quarter of 2024.
Annual salary \$65,900 at Grade 16
- (e) Where are Funds in the Budget for this Position?
List Budget Code, Object Code, Full Title and Amount:
Anticipated for the 2024 Salary Budget code A.1355 110
- (f) Is a Budget Transfer needed? YES NO
If yes, please complete Resolution Request Form No. 10 – Transfer of Funds
If no, please provide details on how the increase will be funded with the current budget:
- (g) Has Personnel Officer Reviewed and Approved of the New Position Title? YES NO
*(This is necessary **BEFORE** bringing the request to committee)*
- (h) Is this a mandated position? YES NO
If yes, please explain:
Not a mandated position but tax maps are.
- (i) Is there expected revenue from this position? YES NO
If , please explain and complete Resolution Request Form No. 07 – Amend County Budget to recognize revenue:

2024 BUDGET - PERSONNEL REQUEST

DEPARTMENT NAME: Real Property Tax Service

BUDGET CODE: A1355

Title of Position: Geographic Information Systems (GIS) Tax Map Technician

FOR NEW POSITIONS

(a) Annual Base Salary (and Grade if Applicable): Click or tap here to enter text.

CSEA Grade 17 recommended - JF

(b) List any position(s) in the Department's Table of Organization being DELETED as a result of this request (include annual Salary and grade if applicable): The current Senior Tax Map Technician, who makes \$65,900 and is a grade 16, is planning retirement for April 1, 2024; his position would be deleted at that time. I would like to have this new position start for January 2, 2024 and have overlapped training until the current mapper retires. If needed could the current mapper be brought back per diem for three months after retirement a couple of days a week.

(c) Is this a mandated position? If so, please explain: This is not a mandated position but tax maps are by law to be provided to each municipality yearly for the assessors to use them when assessing properties.

(d) Is there expected Revenue from this position? If so, please explain: Tax maps are still sold in the Real Property Department as requested.

FOR OTHER PERSONNEL REQUESTS (Change in Employee Status FT/PT/Temp/Per Diem, Change in Non-bargaining Salary Grade)

(a) Description of Change: Click or tap here to enter text.

(b) Justification for Request: Click or tap here to enter text.

(c) Projected change in Salary Dollars: Click or tap here to enter text.

(d) Is there expected Revenue impact from this change? If so, please explain: Click or tap here to enter text.

PERSONNEL OFFICER AND HUMAN RESOURCE DIRECTOR REVIEW

(Must be initialed before being presented to Budget Team)

Personnel Officer has Reviewed this form when initialed: Jal 8/22/23

HR Director has Reviewed this form when initialed: AP 8/22/23

GEOGRAPHIC INFORMATION SYSTEMS (GIS) TAX MAP TECHNICIAN

DISTINGUISHING FEATURES OF THE CLASS: An employee in this position coordinates, oversees and participates in the development, maintenance and update of the County's real property tax maps and related applications, using Geographic Information Systems (GIS) technology. Duties include the review/plotting/mapping of property line changes and maintenance of related records as well as records research and on-site field visits. In fulfilling position responsibilities, the incumbent consults regularly with other county departments, outside agencies/officials and local real property professionals. The work is performed under the supervision of the Real Property Tax Director, with leeway allowed for organizing and carrying out the technical work of the office. Supervision may be exercised over the work of subordinate staff. Performs related duties as required.

TYPICAL WORK ACTIVITIES: (Illustrative only)

Edits and modifies the County tax maps to reflect changes in property boundaries based on deed transfers and survey maps to facilitate tax assessment activities, using GIS technology;

Performs record research, quality assurance / quality control for all data used in updating the County tax maps;

Reviews and analyzes tax maps for compliance under New York State laws, rules and regulations relating to real property tax administration;

Consults and cooperates with surveyors, lawyers, realtors and general public to assist in resolving property line problems and providing general information and interpretation of maps;

Oversees and manages quality control of all outside vendor mapping products;

Participates in the development and update of the County tax map database, including Geographic Information Systems (GIS) databases;

Manages the maintenance of the County tax map database;

Responds to County Departments and public requests for digital data and hard copy and digital map products and the production of custom maps;

Assists local Assessors with the interpretation of deeds, survey maps, flood zones, agricultural districts, special utility and services districts and school districts;

Conducts on-site field visits if needed to troubleshoot tax map issues and related problems;

May supervise subordinate staff;

Assists in assigned special projects relating to Real Property tax matters;

Uses computer applications or other automated systems including GIS, RPTS database software, spreadsheets, word processing, calendar and email in performing work assignments;

Performs office duties as necessary for the efficient operation of the department.

REQUIRED KNOWLEDGE, SKILLS, ABILITIES AND ATTRIBUTES:

Thorough knowledge of database mapping and related software necessary to perform tasks associated with the development, maintenance and update of the County tax maps;

Good knowledge of the practices and principals of GIS;

Good knowledge of the principles and practices of drafting and of related instruments;

Good knowledge of deeds, legal documents relating to tax mapping and other property records;

Working knowledge of mapping standards;

Ability to read and understand real property tax maps;

Ability to understand and interpret complex oral and written information of a technical nature;

Ability to communicate effectively orally and in writing;

Ability to establish and maintain effective working relationships with others;

Sound judgment, initiative, attention to detail and tact.

MINIMUM QUALIFICATIONS:

- A. Bachelor's Degree which shall have included a minimum of thirty credit hours in Engineering, Land Surveying, Geographic Information Systems or related coursework and one (1) year of paid work experience which shall have included land surveying, tax map preparation or drafting as a primary function of the job, or
- B. Associate's Degree in Engineering, Land Surveying, Geographic Information Systems or related field and three (3) years of paid work experience which shall have included land surveying, tax map preparation or drafting as a primary function of the job, or
- C. Graduation from high school or possession of a high school equivalency diploma and five (5) years of paid work experience which shall have included land surveying, tax map preparation or drafting as a primary function of the job.

Note: Your degree must have been awarded by a college or university accredited by a regional, national, or specialized agency recognized as an accrediting agency by the U.S. Department of Education/U.S. Secretary of Education. If your degree was awarded by an educational institution outside the United States and its territories, you must provide independent verification of equivalency. A list of acceptable companies who provide this service can be found on the Internet at <http://www.cs.ny.gov/jobseeker/degrees.cfm>. You must pay the required evaluation fee.

WC: 1999, 2023
JC: Competitive