



SARATOGA COUNTY BOARD OF SUPERVISORS

RESOLUTION 23 - 2023

Introduced by Real Property Tax: Supervisors Ostrander, Barrett, Edwards, Lawler, and Wright

INTRODUCING A PROPOSED LOCAL LAW IDENTIFIED AS INTRODUCTORY NO. 1, PRINT NO. 1 OF 2023, ENTITLED “A LOCAL LAW AMENDING LOCAL LAW NO. 3 OF 2006 TO MODIFY THE PARTIAL TAX EXEMPTION FOR VOLUNTEER FIREFIGHTERS, VOLUNTEER AMBULANCE WORKERS, AND UN-REMARRIED SPOUSES OF VOLUNTEER FIREFIGHTERS AND VOLUNTEER AMBULANCE WORKERS, AND SCHEDULING A PUBLIC HEARING THEREON

WHEREAS, pursuant to Real Property Tax Law section 466-a a taxing jurisdiction may provide, upon the adoption of a resolution or local law, a partial exemption from taxation on real property owned by an enrolled member of an incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service, or the un-remarried spouse of a volunteer firefighter or volunteer ambulance worker; and

WHEREAS, recent enactments to amend Real Property Tax Law section 466-a require a taxing jurisdiction to establish yearly eligibility requirements to receive the real property tax exemption for volunteer firefighters and volunteer ambulance workers; and

WHEREAS, this Board of Supervisors approved Local Law 3 of 2006 that granted a partial exemption from county taxation to the extent of ten per centum on the assessed value of real property which is owned by enrolled members of an incorporated volunteer fire company, fire department or incorporated voluntary ambulance service in Saratoga County; and

WHEREAS, it is the recommendation of the Real Property Tax Committee and the Law and Finance Committee of this Board to amend Local Law 3 of 2006, to establish eligibility criteria for the real property tax exemption for volunteer firefighters and volunteer ambulance workers, provide a lifetime tax exemption to volunteer firefighters and volunteer ambulance workers with at least twenty years of active service, and expand the eligibility for the tax exemption to un-remarried spouses of a volunteer firefighter or volunteer ambulance worker; and

WHEREAS, that a proposed Local Law, identified as Introductory No. 1, Print No. 1 of 2023, entitled “A LOCAL LAW AMENDING LOCAL LAW NO. 3 OF 2006 TO MODIFY THE PARTIAL TAX EXEMPTION FOR VOLUNTEER FIREFIGHTERS, VOLUNTEER AMBULANCE WORKERS, AND UN-REMARRIED SPOUSES OF VOLUNTEER FIREFIGHTERS AND VOLUNTEER AMBULANCE WORKERS,” requires a public hearing pursuant to Real Property Tax Law section 466-a[1]; now, therefore, be it

RESOLVED, that the Board of Supervisors shall hold a Public Hearing on February 15, 2023 at 4:30 p.m., in the Meeting Room of the Saratoga County Board of Supervisors at 40 McMaster Street, Ballston Spa, New York 12020, on the proposed Local Law; and it is further

RESOLVED, that the Clerk of the Board shall publish notice of the Public Hearing in the official County newspapers in the manner prescribed by law; and it is further

RESOLVED, that this Resolution shall take effect immediately.

BUDGET IMPACT STATEMENT: No Budget Impact.

February 7, 2023 Special Meeting

Motion to Adopt: Supervisor Barrett

Second: Supervisor Kevin Veitch

AYES (173838): Joseph Grasso (4328), Philip C. Barrett (19014.5), Jonathon Schopf (19014.5), Eric Butler (6500), Michael Smith (3525), Kevin Veitch (8004), Arthur M. Wright (1976), Kevin Tollisen (25662), Mark Hammond (17130), Scott Ostrander (18800), Theodore Kusnierz (16202), Sandra Winney (2075), Matthew E. Veitch (14245.5), John Lant (17361)

NOES (0):

ABSENT (61672): Eric Connolly (11831), Diana Edwards (819), Jean Raymond (1333), Thomas Richardson (5163), Willard H. Peck (5242), Thomas N. Wood, III (5808), Tara N. Gaston (14245.5), Edward D. Kinowski (9022), John Lawler (8208)

INTRODUCTORY NO. 1

PRINT NO. 1

INTRODUCED BY SUPERVISORS: Ostrander, Barrett, Edwards, Lawler, and Wright

COUNTY OF SARATOGA
LOCAL LAW - 2023

A LOCAL LAW AMENDING LOCAL LAW NO. 3 OF 2006 TO MODIFY THE PARTIAL
TAX EXEMPTION FOR VOLUNTEER FIREFIGHTERS, VOLUNTEER AMBULANCE
WORKERS, AND UN-REMARRIED SPOUSES OF VOLUNTEER FIREFIGHTERS AND
VOLUNTEER AMBULANCE WORKERS

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

SECTION 1. Title. This Local Law shall be known as “A LOCAL LAW AMENDING LOCAL LAW NO. 3 OF 2006 TO MODIFY THE PARTIAL TAX EXEMPTION FOR VOLUNTEER FIREFIGHTERS, VOLUNTEER AMBULANCE WORKERS, AND UN-REMARRIED SPOUSES OF VOLUNTEER FIREFIGHTERS AND VOLUNTEER AMBULANCE WORKERS.”

SECTION 2. That Section 1 of Local Law No. 3 of 2006 be amended to read as follows:

Section 1. Legislative intent. The Board of Supervisors recognizes the roles 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 interests of the County of Saratoga to encourage volunteerism for said purposes. The New York State Legislature has amended the Real Property Tax Law, in Section ~~[466-g]~~466-a, to authorize the County to permit enrolled volunteer firefighters,~~[and]~~ volunteer ambulance workers, and the un-remarried spouses of enrolled volunteer firefighters and volunteer ambulance workers to be eligible for a real property tax exemption. To that end, by providing the following exemption it is the intent to so encourage volunteerism for our various fire and ambulance companies.

SECTION 3. That subdivision (a) of Section 2 of Local Law No. 3 of 2006 be amended to read as follows:

Section 2. Exemptions for certain volunteer firefighters and ambulance workers.

(a) Real property owned by an individual who has been an enrolled member of an incorporated volunteer fire company, fire department or incorporated voluntary ambulance service in Saratoga County and who resides in Saratoga County shall be exempt from taxation to the extent of ten percent of the assessed value of such property for county purposes, exclusive of special assessments~~[, provided however, that such exemption shall in no event exceed \$3,000 multiplied by the latest state equalization rate for the assessing unit in which such real property is located].~~

SECTION 4. That paragraph (iv) of subdivision (b) of Section 2 of Local Law No. 3 of 2006 be amended to read as follows:

(iv) the incorporated volunteer fire company or fire department or incorporated voluntary ambulance service has certified that the applicant has been an enrolled member of such incorporated voluntary fire company, or fire department, or incorporated voluntary ambulance service for at least [~~five~~]two years and remains an active enrolled member.

SECTION 5. That Local Law No. 3 of 2006 be amended by adding a new Section 3 to read as follows:

Section 3. Minimum Service Requirements.

(a) The applicant shall maintain continual eligibility for the exemption in accordance with Section 217 of the General Municipal Law, which defines active service as the accrual of a total of fifty (50) points during each calendar year in accordance with the following:

(i) One point shall be granted to a volunteer firefighter or member of a volunteer ambulance corps for each of the following activities performed:

- (1) Participation in a single training session.
- (2) Participation in a single drill.
- (3) Completion of a single work night.
- (4) Completion of each year of service.
- (5) Election or appointment to a position within the volunteer company, including as a delegate to a firefighter's convention.
- (6) Teaching a public education fire prevention class without compensation to a school, non-profit, or civic organization.
- (7) Attendance at a single official meeting of a volunteer company.
- (8) Participation in a single response and/or standby.

(ii) Volunteers either temporarily and totally, or partially and permanently disabled, as certified by the workers compensation board, during the course of service or while actively engaged in providing line of duty services, shall receive five (5) points for each full month of disability.

(iii) Volunteers whose continuous service is interrupted by up to four years of full-time active military duty are eligible for fifty (50) points each full year, prorated for service less than a year.

(b) At the start of a new calendar year, the total number of points accumulated by each individual shall return to zero.

(c) A fifty (50) point total must be accumulated by the end of each year of service to remain eligible for the ten percent (10%) reduction of county real property taxes.

SECTION 6. That Local Law No. 3 of 2006 be amended by adding a new Section 4 to read as follows:

Section 4. Twenty-year members. 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 the County of Saratoga.

SECTION 7. That Local Law No. 3 of 2006 be amended by adding a new Section 5 to read as follows:

Section 5. Un-remarried spouse of volunteer.

(a) The un-remarried spouse of a volunteer firefighter or volunteer ambulance worker killed in the line of duty may receive the real property tax exemption if:

(i) 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 qualified, enrolled member of such incorporated volunteer fire company, fire department or incorporated volunteer ambulance service who was killed in the line of duty;

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

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

(b) The un-remarried spouse of a volunteer firefighter or volunteer ambulance worker with twenty years of service may receive the real property tax exemption for the rest of his or her life if:

(i) 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 volunteer ambulance service;

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

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

SECTION 8. That subdivision (c) of Section 2 of Local Law No. 3 of 2006 be amended to create new Section 6 to read as follows:

Section 6. Application.~~(e)~~ Any application for such exemption under this Local Law shall be filed with the assessor on or before the taxable status date on a form as prescribed by the [state board]New York State Commissioner for the Office of Real Property Tax Services.

SECTION 9. That subdivision (d) of Section 2 of Local Law No. 3 of 2006 be amended to create new Section 7 to read as follows:

Section 7. No diminution of current benefits.~~(d)~~ 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]Local Law [on the effective date of this section] shall suffer any diminution of such benefit because of the provisions of this [section]Local Law.

SECTION 10. That Section 3 of Local Law No. 3 of 2006 be amended to read as follows:

Section [3]8. Effective date. This [~~act~~]Local Law shall take effect [~~upon filing with the Secretary of State~~]immediately after it is filed as provided in section 27 of the Municipal Home Rule Law.

SECTION 11. This Local Law shall become effective as provided in Municipal Home Rule Law § 27.

EXPLANATION – Matter that is underscored is new; matter in brackets [-] is old law to be replaced.