

LOCAL LAW NO. B FOR 2023

A LOCAL LAW OF THE COUNTY OF ALBANY PROVIDING REAL PROPERTY TAX EXEMPTIONS FOR VOLUNTEER FIREFIGHTERS AND AMBULANCE WORKERS PURSUANT TO REAL PROPERTY TAX LAW § 466-A

Introduced: 3/13/23

By McLean Lane, Cleary, Feeney, Miller and Reidy:

A Local Law amending Chapter 270 of the Code of the County of Albany to create an updated real property tax exemption for volunteer firefighters and ambulance workers pursuant to the New York State Real Property Tax Law.

BE IT ENACTED BY THE LEGISLATURE OF THE COUNTY OF ALBANY AS FOLLOWS:

Section 1. Repealing prior local law.

This Local Law hereby repeals Article XII: Exemption for Volunteer Firefighters and Ambulance Workers of the Albany County Code as it is currently written, and amends Article XII, §270-116 to §270-123, and adds two new sections, as set forth below.

Section 2. §270-116: Title; Legislative intent and purpose.

This Chapter shall be known and may be cited as the “Albany County Volunteer Firefighters and Ambulance Workers Tax Exemption.”

The Albany County Legislature finds that attracting and retaining quality volunteer firefighters and emergency medical personnel is one of the most critical problems facing communities in Albany County and that maintaining effective emergency protection depends on the ability to train and retain volunteers.

The Legislature further finds that it is essential for the County and its municipalities to provide real property tax exemptions as an incentive to attract new volunteers and help combat a persistent and alarming decline in the number of volunteers serving as active responders to fire and medical emergencies. Unless recruits are found to replace retiring volunteers and seasoned members are encouraged to continue their volunteer service, the health and safety of citizens served by the volunteer firefighter and emergency medical personnel corps may be jeopardized.

The Legislature further finds that real property tax exemptions are an effective and appropriate way to recognize the personal sacrifices and dedication of these community-spirited volunteers who unselfishly give their time and risk their safety to protect their neighbors without compensation.

The purpose of this Local Law is to adopt the real property tax exemptions for volunteer firefighters and emergency medical personnel in accordance with Real Property Tax Law § 466-a.

Section 3. §270-117: Definitions.

- (a) “Active Volunteer Firefighter”, as defined in General Municipal Law §215(1), means a person who has been approved by the authorities in control of a duly organized New York State volunteer fire company or New York State volunteer fire department as an active volunteer firefighter of the fire company or department and who is faithfully and actually performing service in the protection of life and property from fire or other emergency, accident or calamity in connection with which the services of the fire company or fire department are required.”
- (b) “Active Volunteer Ambulance Service Worker”, as defined in Volunteer Ambulance Workers’ Benefit Law §3(1), “means an active volunteer member of an ambulance company as specified on a list regularly maintained by that company.”

Section 4. §270-118: Real Property Tax Exemption.

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 the County of Albany shall be exempt from taxation to the extent of 10 percent of the assessed value of such property for County purposes, exclusive of special assessments.

Section 5. §270-119: Qualifications.

Such exemption shall only be granted to an enrolled member of an incorporated volunteer fire company, fire department, or incorporated voluntary ambulance services if the applicant resides in the County of Albany and:

- (a) 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 real property which is the subject of such exemption is the primary residence of the applicant.
- (c) the real 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 Local Law.
- (d) the applicant has obtained and provided a certificate issued by the authority having jurisdiction for the incorporated volunteer fire company or fire department certifying that the applicant has been an enrolled Active Volunteer Firefighter member of such incorporated volunteer fire company or fire department for at least two years or the applicant has been certified by the authority having jurisdiction for the incorporated voluntary ambulance service as an enrolled Active Volunteer Ambulance Service Worker member of such incorporated voluntary ambulance service for at least two years.

Section 6. §270-120: Continuation of eligibility requirements.

The applicant shall maintain continual eligibility for the exemption during the period in which the applicant serves as either an Active Volunteer Firefighter or an Active Volunteer Ambulance Service Worker, except as otherwise permitted by this Local Law.

Section 7. §270-121: Twenty year active members.

Any enrolled member of an incorporated volunteer fire company, fire department or incorporated voluntary ambulance service who as an Active Volunteer Firefighter or an Active Volunteer Ambulance Service Worker accrues more than twenty years of active service, as defined in this Local Law, 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 Local Law for the remainder of his or her life, as long as his or her primary residence is located within the County of Albany.

Section 8. §270-122: Un-remarried surviving spouses of volunteers killed in the line of duty.

An un-remarried surviving spouse of an Active Volunteer Firefighter or Active Volunteer Ambulance Service Worker killed in the line of duty may receive the real property tax exemption for the remainder of his or her life, as long as his or her primary residence is located within the County of Albany, if:

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 volunteer ambulance service who was killed in the line of duty; and.
2. Such deceased volunteer had been an enrolled Active Volunteer Firefighter or Active Volunteer Ambulance Service Worker member for at least five years; and.
3. Such deceased volunteer and un-remarried spouse had been receiving the exemption prior to his or her death.

Section 9. §270-123: Un-remarried surviving spouses of volunteers with at least twenty years of service.

An un-remarried surviving spouse of an Active Volunteer Firefighter or Active Volunteer Ambulance Service Worker who had at least twenty years of service, may receive the real property tax exemption for the remainder of his or her life, as long as his or her primary residence is located within the County of Albany, if:

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 volunteer ambulance service.
2. Such deceased volunteer had been an enrolled Active Volunteer Firefighter or Active Volunteer Ambulance Service Worker member for at least twenty years.
3. Such deceased volunteer and un-remarried spouse had been receiving the exemption of such property prior to the death of such volunteer.

Section 10. §270-124: Application process.

1. Applications for such exemption shall be filed with the assessor of the city, village or town on or before the taxable status date on a form as prescribed by the New York State Commissioner for the Office of Real Property Tax Services.
2. After the initial application, the assessor of the city, village or town shall have the duty and responsibility of procuring and filing a copy of the applicable fire service or ambulance service certification prior to granting the exemption provided for by this Local Law.

Section 11. §270-125: No diminution of current benefits.

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 law on the effective date of this Local Law shall suffer any diminution of such benefit because of the provisions of this Local Law.

Section 12. Severability.

If any clause, sentence or provision of this local law or the application thereof to any person or circumstance shall be adjudged by a court of competent jurisdiction to be invalid, the invalidity thereof shall not affect, impair or invalidate the remainder of the provisions of this local law or the application thereof to other persons and circumstances.

Section 13. SEQR determination.

The Town Board hereby determines that this amendment is an Unlisted action that will not have a significant effect on the environment and, therefore, no other determination or procedure under the State Environmental Quality Review Act (“SEQRA”) is required.

Section 14. Effective Date.

This local law shall take effect on January 1, 2024 and shall apply to taxable status dates occurring on or after such date.