

RESOLUTION NO. 23-

RESOLUTION INTRODUCING LOCAL LAW NO. 1 FOR THE YEAR 2023 A  
LOCAL LAW ENTITLED "A LOCAL LAW PROVIDING REAL PROPERTY  
TAX EXEMPTIONS FOR VOLUNTEER FIREFIGHTERS AND VOLUNTEER  
AMBULANCE WORKERS PURSUANT TO SECTION 466-A OF THE REAL  
PROPERTY TAX LAW"

By: Margeson

Seconded by:

WHEREAS, Introductory Local Law No. 1 for the year 2023 has been introduced and placed upon the desks of the members of the Chemung County Legislature seven (7) calendar days prior to consideration, exclusive of Sundays, as required by Section 20 of the Municipal Home Rule Law and the Clerk of the County Legislature has made her affidavit of service of filing the same; and

WHEREAS, Municipal Home Rule Law, Section 20 requires the Chief Executive Officer of the County to hold a Public Hearing thereon within the time limits as stated therein; and

WHEREAS, the Chemung County Charter, Article II, provides for adoption of Local Laws by the Chemung County Legislature; now, therefore, be it

RESOLVED, that the following Introductory Local Law No. 1 for the Year 2023, be and the same is hereby enacted and promulgated by the Chemung County Legislature as follows:

COUNTY OF CHEMUNG INTRODUCTORY LOCAL LAW NO. 1 FOR THE YEAR 2023

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

SECTION I. Legislative intent and purpose.

WHEREAS, the Chemung County Legislature finds and determines that attracting and retaining quality volunteer firefighters and emergency medical personnel is one of the most critical problems facing a number of communities in Chemung County and that maintaining effective emergency protection depends on the ability to train and retain volunteers; and

WHEREAS, the Chemung County Legislature finds and determines that it is essential for the County and its municipalities to provide real property tax exemptions as an incentive to retain 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; and 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; and

WHEREAS, the Chemung County Legislature further finds and determines that real property tax exemptions are an appropriate way to recognize the personal sacrifices and dedication of these community-spirited men and women who unselfishly give their time and risk their safety to protect their neighbors without compensation; and

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

## SECTION II.

This Local Law shall be entitled “Volunteer Firefighters and Ambulance Workers Exemption,” is hereby enacted pursuant to Real Property Tax Law Section 466-a, to read as follows:

### **Volunteer Firefighters and Volunteer Ambulance Workers Property Tax Exemption**

#### **1. Grant of exemption.**

An exemption of ten percent (10%) of assessed value of real property (“property”) owned by an enrolled member as set forth below, or such enrolled member and their spouse, is hereby granted from taxation with respect to the real property taxes of the County of Chemung, exclusive of special assessments, as long as eligibility requirements are met.

#### **2. Eligibility requirements.**

Such exemption shall be granted to an enrolled member of an incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service provided that:

- a. The property is owned by the volunteer firefighter or volunteer ambulance worker, including property owned jointly with their spouse; and
- b. The property is the primary residence of the volunteer firefighter or volunteer ambulance worker; and
- 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 for by this section; and
- d. The volunteer firefighter or volunteer ambulance worker resides in the County of Chemung, and the County of Chemung is served by such incorporated volunteer fire company or fire department or incorporated voluntary ambulance service;
- e. The volunteer firefighter or volunteer ambulance worker is certified by the authority having jurisdiction as an active enrolled member of such an incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service; or otherwise qualifies under sections (3), (4), or (5), below; and
- f. The volunteer firefighter or volunteer ambulance worker meets the minimum service requirement established by Chemung County for exemption from Chemung County tax, which is hereby established as two (2) years of volunteer service.

**3. Grant of lifetime exemption.**

Any eligible enrolled member who accrues more than 20 years of active volunteer service (as certified by the authority having jurisdiction) shall be granted the 10% exemption as authorized by this article for the remainder of his or her life as long as his or her primary residence is located within the County of Chemung.

**4. Un-remarried spouse of enrolled member killed in the line of duty.**

The un-remarried surviving spouse of a deceased enrolled member killed in the line of duty, as certified by the authority having jurisdiction, is qualified to continue to receive the 10% exemption, as long as the deceased volunteer had been an enrolled member for at least five (5) years and had been receiving the exemption at some point in time prior to his or her death.

**5. Un-remarried spouse of deceased enrolled member.**

The un-remarried surviving spouse of a deceased enrolled member, as certified by the authority having jurisdiction, is qualified to continue to receive an exemption, as long as the deceased volunteer had been an enrolled member for at least 20 years and the deceased volunteer and un-remarried spouse had been receiving the exemption at some point in time prior to his or her death.

**6. Application.**

A volunteer firefighter or volunteer ambulance worker must, on or before the applicable taxable status date, file an application for such property tax exemption with the assessor of the city, village or town in the County of Chemung, on a form as prescribed by the New York State Commissioner of Taxation and Finance. The local assessor shall maintain a copy of this Local Law, available upon request, as to the requirements of eligible individuals relating to this exemption.

**7. Certification.**

- a. The volunteer firefighter and volunteer ambulance worker organizations in Chemung County must annually make available to their members (including life members and un-remarried spouses of qualifying deceased members), upon request by the member (spouse of a deceased member), a certification of the member's eligibility for the exemption, which includes the number of years of services served by the enrolled member, a statement that the member is enrolled as of the date of the certification (or date of death), and such enrolled member's address of residence.
- b. The requirements of this Law imposed upon volunteer firefighter and volunteer ambulance worker organizations, concerning certification of active members to assessors, can be fulfilled by the volunteer firefighter and volunteer ambulance worker organizations providing to the city, village or town assessor an annual certified list of current active members, with name, address and years of service. Nothing in this subsection shall be construed to limit an active member's ability to receive upon request, an annual the volunteer firefighter and volunteer ambulance worker organizations providing to the city, village or town assessor an annual certified list of current active members, with name, address and years of service. Nothing in this subsection shall be construed to limit an active member's ability to receive upon request, an annual

certification of eligibility.

- c. The assessor of the city, village or town shall have the duty and responsibility of receiving and filing of the certification(s) prior to granting the exemption provided by this Local Law.

**8. Continuation of Eligibility Requirements**

- a. Active Members. The active member applicant shall maintain continual eligibility for the exemption by being a continuously active member of volunteer firefighter or volunteer ambulance worker organization. An active member shall meet the requirements for active service as defined by each organization. Annual attestation by the organization is required to maintain this exemption.
- b. Lifetime Exemption and Un-remarried Spouses. Members granted lifetime exemption and qualifying un-remarried spouses of deceased enrolled members need not provide annual re-certification, and the organizations shall have no annual obligation to re-certify such eligibility. Such applicants shall remain continuously eligible for the exemption annually so long as their eligibility status is unchanged. However, such applicants are deemed ineligible for the exemption and shall be required to notify the assessor and re-apply if there is any change in residential address, if they use of any portion of the property for other than residential purposes, or if they are spouses of deceased members and become re-married.

**9. No diminution of benefits.**

An applicant who is receiving any benefit pursuant to Article 4 of the Real Property Tax Law as of the effective date of this article shall not have any of those benefits diminished because of this article.

SECTION III. If any clause, sentence, paragraph, section, or part of this Local Law is declared by a Court of competent jurisdiction to be invalid, such judgment shall not affect, impair or invalidate the remainder thereof, but shall be confined in its operation to said clause, sentence, paragraph, section or part of this Local Law.

SECTION IV. This Local Law shall take effect immediately upon filing in the office of the Secretary of State in accordance with Municipal Home Rule Law Section 27.

