

GOVERNMENT SERVICES & ADMINISTRATION
LAID ON THE DESKS 1/17/2023

RESOLUTION NO. 2023017

RE: LOCAL LAW NO. 2 OF 2023, A LOCAL LAW FOR PROPERTY TAX EXEMPTION FOR VOLUNTEER FIREFIGHTER AND VOLUNTEER AMBULANCE SERVICE MEMBERS


Legislators PULVER, TRUITT, HOUSTON, POLASEK, GELLER, SAGLIANO, CAVACCINI, HAUSER, GARITO, CASWELL, D'AQUANNI, JOHNSON, KEARNEY, and MUNN offer the following and move its adoption:

RESOLVED, this adopted local law shall amend Chapter 264 Taxation of the Dutchess County Code of Local Laws by creating an Article entitled Volunteer Firefighter and Ambulance Service Exemption, and be it further,

RESOLVED, that the Legislature of the County of Dutchess adopted Local Law No. 2 of 2023, which has been submitted this date for consideration by said Legislature.

STATE OF NEW YORK
COUNTY OF DUTCHESS


ss:

APPROVED

WILLIAM F.X. O'NEIL
ACTING COUNTY EXECUTIVE
Date 3-7-2023

This is to certify that I, the undersigned Clerk of the Legislature of the County of Dutchess, have compared the foregoing resolution with the original resolution now on file in the office of said clerk, and which was adopted by said Legislature on the 14th day of February 2023, and that the same is a true and correct transcript of said original resolution and of the whole thereof.

IN WITNESS WHEREOF, I have hereunto set my hand and seal of said Legislature this 14th day of February 2023.




LEIGH WAGER, CLERK OF THE LEGISLATURE

RE: LOCAL LAW NO. 2 OF 2023, A LOCAL LAW FOR PROPERTY TAX EXEMPTION FOR VOLUNTEER FIREFIGHTER AND VOLUNTEER AMBULANCE SERVICE MEMBERS

BE IT ENACTED, by the County Legislature of the County of Dutchess as follows:

SECTION 1. LEGISLATIVE INTENT.

Volunteer fire and ambulance members provide our communities with valuable emergency and lifesaving services. Members spend countless hours and their own personal finances for the betterment of their services and their community.

In addition, by volunteering these persons keep local property taxes at a heavily reduced rate compared to areas with paid members. The Legislature finds it necessary and appropriate to both thank these volunteers for the countless hours they spend on behalf of our community as well as to provide a benefit and incentive for future volunteer service. This exemption only applies to the County portion of a property tax bill.

SECTION 2. AUTHORITY.

- (a) Pursuant to New York State Real Property Tax Section 466-a, the County of Dutchess shall offer a real property tax exemption for 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 said county.

SECTION 3. ELIGIBILITY.

- (a) Such exemption shall not be granted to an enrolled member of an incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service residing in the county unless:
- 1) the applicant resides in the city, town, or village which is served by such incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service;
 - 2) the property is the primary residence of the applicant;
 - 3) 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 by this section; and
 - 4) the applicant has been certified by the authority having jurisdiction for the incorporated volunteer fire company, fire department, or voluntary ambulance service as an enrolled member of such incorporated volunteer fire company, fire department, or voluntary ambulance service; and
 - 5) the applicant has served at least three years with the incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service.
- (b) 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.

- (c) Un-remarried spouses of volunteer firefighters or volunteer ambulance workers killed in the line of duty may continue an exemption or reinstate a pre-existing exemption claimed under these statutes by an enrolled member of an incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service, to such deceased enrolled member's un-remarried spouse if such member is killed in the line of duty; provided, however, that:
 - 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 voluntary ambulance service who was killed in the line of duty; and
 - 2) such deceased volunteer had been an enrolled member for at least five years; and
 - 3) such deceased volunteer had been receiving the exemption prior to his or her death.
- (d) Un-remarried spouses of deceased volunteer firefighters or volunteer ambulance workers may continue an exemption or reinstate a pre-existing exemption to an un-remarried spouse of a deceased enrolled member of an incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service; provided, however, that:
 - 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 voluntary ambulance service; and
 - 2) such deceased volunteer had been an enrolled member for at least twenty years; and
 - 3) such deceased volunteer and un-remarried spouse had been receiving the exemption for such property prior to the death of such volunteer.

SECTION 4. EXEMPTION.

- (a) 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 said county and meet the eligibility requirements in Section 3 of this Article shall be exempt from taxation of ten percent of the assessed value of such property for county purposes.
- (b) If the volunteer has claimed a credit on their New York State income taxes pursuant to Tax Law §606(e-1), no exemption may be granted.

SECTION 5. APPLICATION FOR EXEMPTION.

- (a) Application for exemption shall be made by the owner, or all of the owners, of the property on a form prescribed by the state board of real property tax services. The owners shall file the completed form in the assessor's office on or before the first appropriate taxable status date. Such property must be the primary residence of the volunteer or un-remarried spouse.

- (b) The authority having jurisdiction for the incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service shall annually certify a list of enrolled members who are in compliance with the enrollment period minimum to the assessor's office, on or before February 1st of each year. This certification must include:
- (1) Name of the incorporated volunteer fire company, fire department, incorporated voluntary ambulance service; and
 - (2) Signature of person authorized by the incorporated volunteer fire company, fire department, incorporated voluntary ambulance service to certify the list; and
 - (3) Name of person authorized by the incorporated volunteer fire company, fire department, incorporated voluntary ambulance service to certify the list; and
 - (4) List of volunteers with at least three years of service in that person authorized by the incorporated volunteer fire company, fire department, incorporated voluntary ambulance service to certify the list; and
 - (5) List of volunteers with at least twenty years of service in that person authorized by the incorporated volunteer fire company, fire department, incorporated voluntary ambulance service to certify the list; and
 - (6) List of volunteers that have died in the line of duty with at least five years of service in that person authorized by the incorporated volunteer fire company, fire department, incorporated voluntary ambulance service to certify the list; and
 - (7) List of deceased volunteers with at least twenty years of service in that person authorized by the incorporated volunteer fire company, fire department, incorporated voluntary ambulance service to certify the list; and
- (c) Any applicant or person filing company, department or service certification documentation that is convicted of willfully making any false statement in the application or certification documentation for such exemption shall be subject to the penalties prescribed in the Penal Law.

SECTION 6. SEQRA DETERMINATION.

It is hereby determined, pursuant to the provisions of the State Environmental Quality Review Act, 8 NYECL Section 0101 et seq., and its implementing regulations, Part 617 of 6 NYCRR, that the adoption of this local law is a "Type II" Action within the meaning of Section 617.5(c)(26) and (33) of 6 NYCRR, and, accordingly, is of a class of actions which do not have a significant impact on the environment and no further review is required." [6 NYCRR Section 617.5(c) (26) and (33) apply to: "(26) routine or continuing agency administration and management, not including new programs or major reordering of priorities that may affect the environment" and "(33) adoption of regulations, policies, procedures and local legislative decisions in connection with any action on this list"]

SECTION 7. SEVERABILITY.

If any clause, sentence, paragraph, subdivision, section or part of this law of the application thereof to any person, individual, corporation, firm, partnership, entity, or circumstance shall be adjudged by any court of competent jurisdiction to be invalid or unconstitutional, such order or judgment shall not affect, impair, or invalidate the remainder thereof, but shall be confined in its operation to the clause, sentence, paragraph, subdivision, section or part of this law, or in its application to the person, individual corporation, firm, partnership, entity, or circumstance directly involved in the controversy in which such order or judgement shall be rendered.

SECTION 8. REVERSE PREEMPTION.

This article shall be null and void on the day that statewide legislation goes into effect incorporating either the same or substantially similar provisions as are contained in this law or in the event that a pertinent state or federal administrative agency issues and promulgates regulations preempting such action by the County of Dutchess.

SECTION 9. EFFECTIVE DATE.

This Local Law shall take effect immediately upon filing with the Secretary of State, and shall apply to assessment rolls prepared on the basis of taxable status dates occurring on or after such date.

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FISCAL IMPACT STATEMENT

NO FISCAL IMPACT PROJECTED

APPROPRIATION RESOLUTIONS

(To be completed by requesting department)

Total Current Year Cost \$ 0

Total Current Year Revenue \$ 0
and Source

Source of County Funds *(check one)*: Existing Appropriations, Contingency,
 Transfer of Existing Appropriations, Additional Appropriations, Other *(explain)*.

Identify Line Items(s):

Related Expenses: Amount \$ _____

Nature/Reason:

Anticipated Savings to County: _____

Net County Cost (this year): \$0

Over Five Years: \$375,000

Additional Comments/Explanation:

Based on an estimate of volunteers firefighter and volunteer ambulance service members with more than three years of service, this exemption is projected to lower the County's property tax levy by \$125,000 per year. This exemption does not go into effect until the 2025 tax roll and will not affect the 2023 Adopted Budget.

Prepared by: Nicholas Joseph, Assistant to the Chairman

Prepared On: January 17, 2023

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Government Services and Administration Roll Call

<i>District</i>	<i>Name</i>	<i>Yes</i>	<i>No</i>
District 19 - Towns of North East, Stanford, Pine Plains, Milan	Pulver*	<i>absent</i>	
District 7 - Towns of Hyde Park and Poughkeepsie	Truitt*	✓	
District 25 - Towns of Amenia, Washington, Pleasant Valley	Houston*		
District 16 - Town of Fishkill and City of Beacon	Valdés Smith*		
District 10 - City of Poughkeepsie	Atkins*	<i>absent</i>	
District 2 - Towns of Pleasant Valley and Poughkeepsie	Sagliano		
District 13 - Towns of LaGrange, East Fishkill, and Wappinger	Bolner		
District 14 - Town of Wappinger	Paoloni (VC)		
District 18 - City of Beacon and Town of Fishkill	Page		
District 20 - Town of Red Hook/Tivoli	Munn		
District 21 - Town of East Fishkill	Caswell (C)		
District 22 - Towns of Beekman and Union Vale	Garito		

Present: 10
 Absent: 2
 Vacant: 0

Resolution: ✓
 Motion: —

Total : 10 0
 Yes No
 Abstentions: ✓

2023017 A LOCAL LAW FOR PROPERTY TAX EXEMPTION FOR VOLUNTEER
 FIREFIGHTER AND VOLUNTEER AMBULANCE SERVICE MEMBERS

FEBRUARY 9, 2023

Roll Call Sheets

District	Last Name	YES	NO
District 19 - Towns of North East, Stanford, Pine Plains, Milan	Pulver	✓	
District 7 - Towns of Hyde Park and Poughkeepsie	Truitt		
District 25 - Towns of Amenia, Washington, Pleasant Valley	Houston		
District 16 - Town of Fishkill and City of Beacon	Valdés Smith		
District 10 - City of Poughkeepsie	Atkins		
District 1 - Town of Poughkeepsie	Llaverias	absent	
District 2 - Towns of Pleasant Valley and Poughkeepsie	Sagliano		
District 3 - Town of LaGrange	Polasek		
District 4 - Hyde Park	Geller		
District 5 - Town of Poughkeepsie	Keith		
District 6 - Town of Poughkeepsie	D'Aquanni		
District 8 - City and Town of Poughkeepsie	Brendli		
District 9 - City of Poughkeepsie	Johnson		
District 11 - Towns of Rhinebeck and Clinton	Kearney		
District 12 - Town of East Fishkill	Metzger	absent	
District 13 - Towns of LaGrange, East Fishkill, and Wappinger	Bolner		
District 14 - Town of Wappinger	Paoloni		
District 15 - Town of Wappinger	Cavaccini		
District 17 - Town and Village of Fishkill	McHoul		
District 18 - City of Beacon and Town of Fishkill	Page	absent	
District 20 - Town of Red Hook/Tivoli	Munn		
District 21 - Town of East Fishkill	Caswell		
District 22 - Towns of Beekman and Union Vale	Garito		
District 23 - Towns of Pawling, Beekman and East Fishkill	Hauser		
District 24 - Towns of Dover and Union Vale	Surman		

Present: 22 Resolution: ✓ Total: 22 0
 Absent: 3 Motion: Yes No
 Vacant: 0 Abstentions: 0

2023017 A LOCAL LAW FOR PROPERTY TAX EXEMPTION FOR VOLUNTEER FIREFIGHTER AND VOLUNTEER AMBULANCE SERVICE MEMBERS

FEBRUARY 14, 2023

The foregoing resolution No. 2023017, Local Law No. 2 of 2023, A LOCAL LAW FOR PROPERTY TAX EXEMPTION FOR VOLUNTEER FIREFIGHTER AND VOLUNTEER AMBULANCE SERVICE MEMBERS, was laid on desks on January 17, 2023, and considered on February 14, 2023.

Roll call vote at that time resulted as follows:

AYES: 23 Atkins, Bolner, Brendli, Caswell, Cavaccini, D'Aquanni, Garito, Geller, Hauser, Houston, Llaverias, Keith, McHoul, Metzger, Munn, Page, Paoloni, Polasek, Pulver, Sagliano, Surman, Truitt, and Valdés Smith

NAYS: 0

ABSENT: 2 Johnson and Kearney

The County Executive held a public hearing on the foregoing Local Law on March 1, 2023, and signed it into Law on March 7, 2023. The effective date of the Local Law is March 13, 2023.

STATE OF NEW YORK
DEPARTMENT OF STATE

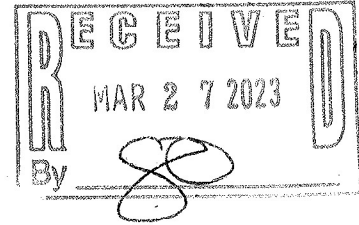
ONE COMMERCE PLAZA
99 WASHINGTON AVENUE
ALBANY, NY 12231-0001
HTTPS://DOS.NY.GOV

KATHY HOCHUL
GOVERNOR

ROBERT J. RODRIGUEZ
SECRETARY OF STATE

March 22, 2023

Leigh Wager
Dutchess County Legislature
22 Market Street
Poughkeepsie NY 12601



RE: County of Dutchess, Local Law 2 2023, filed on March 13 2023

Dear Sir/Madam:

The above referenced material was filed by this office as indicated. Additional local law filing forms can be obtained from our website, www.dos.ny.gov.

Sincerely,
State Records and Law Bureau
(518) 473-2492



**Department
of State**