

**LOCAL LAW NO. "J" FOR 2007**

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

Introduced: 7/9/07

By Messrs. Gordon, Houghtaling, Aidala, Aylward, Beston, Clay, Clenahan, Collins, Commisso, Ms. Connolly, Messrs. Cotrofeld, Horstmyer, Infante, Mayo, Ms. McKnight, Messrs. Monjeau, Nichols, Reilly, Steck, Ward and Ms. Wiley:

BE IT ENACTED by the Legislature of the County of Albany as follows:

**SECTION 1. Legislative intent and purpose.**

a. The Albany 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 Albany County and that maintaining effective emergency protection depends on the ability to train and retain volunteers.

b. The Legislature finds and determines that it is essential for the County and its municipalities to provide 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 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 corps may be jeopardized.

c. The Legislature further finds and determines that the 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.

d. The purpose of this Local Law is to adopt the real property tax exemptions provided for in accordance with Section 466-i of the Real Property Tax Law.

**SECTION 2. 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, provided that such exemption shall in no event exceed \$3,000 multiplied by the latest State equalization rate available for the assessing unit for which such real property is located.

### SECTION 3. 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:

- (a) the applicant resides in the County of Albany and is a member of an incorporated volunteer fire company or fire department or incorporated voluntary ambulance service which provides service within the city, village, town or school district.
- (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 displayed a certificate issued by the authority having jurisdiction for the incorporated volunteer fire company or fire department indicating that the applicant has been an enrolled member of such incorporated volunteer fire company or fire department for at least five years or the applicant has been certified by the authority having jurisdiction for the incorporated voluntary ambulance service as an enrolled member of such incorporated voluntary ambulance service for at least five years.

### SECTION 4. Continuation of eligibility requirements.

The applicant shall maintain continual eligibility for the exemption in accordance with the Albany County Annual Qualification Policy for Continued Real Property Tax Reduction for Volunteer Emergency Professionals by active service which is defined as the accrual of a total of fifty (50) points during each anniversary year in accordance with the following:

- (1) One point shall be granted to a volunteer firefighter or member of a volunteer ambulance corps for each of the following activities performed:
  - (a) Participation in a single training session.
  - (b) Participation in a single drill.
  - (c) Completion of a single work night.
  - (d) Attendance at a single official meeting of a volunteer company.
  - (e) Participation in a single response and/or standby.

- (2) At the start of a new anniversary year, the total number of points accumulated by each individual shall return to zero.
- (3) 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, town, village and school real property taxes.

#### SECTION 5. Twenty year active 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, as defined in Section 3 (d) hereof, 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 Albany.

#### SECTION 6. Application process.

a. 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 State Board of Equalization and Assessment.

b. The assessor of the city, village or town shall have the duty and responsibility of procuring and filing a copy of such certification prior to granting the exemption provided for by this Local Law.

#### SECTION 7. 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 8. Effective Date.

This law shall take effect January 1, 2008 and shall apply to taxable status dates occurring on or after such date.

*Referred to Audit and Finance Committee. 7/9/07*