



# Monroe County Legislature

January 11, 2022

To the Honorable  
Monroe County Legislature  
407 County Office Building  
Rochester, New York 14614

OFFICIAL FILE COPY	
No. <u>220050</u>	
Not to be removed from the Office of the Legislature Of Monroe County	
Committee Assignment	
<b>URGENT</b>	-L

**Subject: Enact a Local Law Entitled, "Tax Exemption for Members of Volunteer Fire Companies or Voluntary Ambulance Services"**

Honorable Legislators:

Each and every day, first responders such as volunteer firefighters and EMS technicians sacrifice their time and safety to protect our community. New York State is home to thousands of volunteer fire departments and ambulance services. These services cover large swaths of our community here in Monroe County and are imperative in our public safety operations.

According to the Fireman's Association of New York State, it is estimated that volunteer fire departments in New York State, instead of an all-career force, save taxpayers over \$5 billion annually. Combined with tax-savings from volunteer ambulatory services, these volunteer first-responders save New York residents billions each and every year. Unfortunately, over the past several years, there has been a trend across New York State that will have devastating effects for taxpayers, safety and services if not corrected here in Monroe County.

There has been a steady and continuing decline in both the number of people volunteering for such services and a decline in the retainment of such volunteers. These individuals are the backbone of volunteer services and without their willingness to participate or remain a volunteer member, they will soon vanish. If these services continue to dissolve, accessibility and service will decline, while taxpayers are forced to pay yet another tax-hike for subsequently needed career-based services. This decline and uncertainty of sustainability has only been exacerbated by the effects of the COVID-19 pandemic; without mentioning this put many of these same volunteers on the frontlines of a global pandemic.

It is imperative that New York State and local governments throughout seeks ways to improve the recruitment and retainment of such volunteers to ensure the continuity of these services long into the future. Fortunately, there are tools for conducting such an effort already at our disposal. Monroe County, and its municipalities, should provide fiscal relief to these volunteer members in any way they can. Pursuant to New York State Property Tax Law § 466-k, immediate tax exemptions can be provided to members of volunteer fire companies and/or voluntary ambulance services. This fiscal relief and incentive will advance both recruiting and retainment efforts across our counties volunteer fire companies and ambulance services.

**The specific legislative actions required are:**

1. Schedule and hold a public hearing.
2. Adopt the local law as attached.

The legislative action requested in this referral is not an "Action," as that term is defined in 6 NYCRR § 617.2(b) and is not subject to review under the State Environmental Quality Review Act.

This action would have no net impact on the current Monroe County budget.

Respectfully Submitted,



Paul Dondorfer  
Monroe County Legislature  
District 9



John B. Baynes  
Monroe County Legislature  
District 18



Sabrina LaMar  
Monroe County Legislature  
President



Steve Brew  
Monroe County Legislature  
Majority Leader



Blake Keller  
Monroe County Legislature  
District 1



Jackie Smith  
Monroe County Legislature  
District 2



Tracy DiFlorio  
Monroe County Legislature  
District 3



Frank X. Allkofer  
Monroe County Legislature  
District 4



Richard B. Milne  
Monroe County Legislature  
District 5



Brian E. Marianetti  
Monroe County Legislature  
District 7



Matthew Terp  
Monroe County Legislature  
District 8



Howard Maffucci  
Monroe County Legislature  
District 10



Sean M. Delehanty  
Monroe County Legislature  
District 11



Michael Yudelson  
Monroe County Legislature  
District 13



George J. Hebert  
Monroe County Legislature  
District 15



Dave Long  
Monroe County Legislature  
District 16



Maria Vecchio  
Monroe County Legislature  
District 17



Kathleen A. Taylor  
Monroe County Legislature  
District 19



Robert J. Colby  
Monroe County Legislature  
District 20

By Legislators \_\_\_\_\_ and \_\_\_\_\_

Intro No. \_\_\_\_  
LOCAL LAW NO. \_\_\_\_ OF 2022

**ENACTING A LOCAL LAW AMENDING CHAPTER 357 OF THE MONROE COUNTY CODE**

BE IT ENACTED BY THE LEGISLATURE OF THE COUNTY OF MONROE, as follows:

**Section 1. Title.** This Local Law shall be a new Article under Chapter 357 of the Monroe County Code entitled "Tax Exemption for Volunteer Firefighters and Volunteer Ambulance Workers."

**Section 2. Purpose and Findings.** It is the purpose of this Local Law to implement the authority granted to local taxing jurisdictions by Real Property Tax Law Section 466-k — Tax Exemption for Volunteer Firefighters and Volunteer Ambulance Workers. The Monroe County Legislature finds and hereby determines that New York Real Property Tax Law Section 466-k makes available a tax exemption for volunteer fire and ambulance service workers at the option of the local municipality. The Monroe County Legislature further finds and determines that Monroe County should exercise said option and implement said tax exemption because it would enhance the ability to recruit and retain the volunteers that are the lifeblood of the volunteer fire and ambulance organizations currently serving the residents of a number of municipalities within Monroe County. Recruiting and retaining sufficient volunteers to serve these important functions is essential to maintaining the high quality of emergency service in our community and saving its taxpayers the significant expense of paid staff.

**Section 3. Grant of Property Tax Exemption for Volunteer Firefighters and Volunteer Ambulance Workers.** Chapter 357 of the Monroe County Code, "Taxation" shall be amended to add "Article XV - Tax Exemption for Volunteer Firefighters and Volunteer Ambulance Workers" as follows:

**Article XV. Tax Exemption for Volunteer Firefighters and Volunteer Ambulance Workers.**

§ 357-55. **Legislative Intent.** The Real Property Tax Law has been amended by the addition of a new § 466-k, which permits Monroe County to grant a partial tax exemption on 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. Said partial exemption is 10% of the assessed value of such property for all County, part County, and special district purposes.

§ 357-56. **Grant of exemption.** An exemption of 10% of assessed value of property owned by an enrolled member or such enrolled member and spouse is hereby granted from taxation with respect to all County, part County, and special district purposes, subject to the requirements set forth in this Article.

§ 357-57. **Eligibility.** 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 applicant resides in a city, town, or village within Monroe County which is served by such incorporated volunteer fire company or fire department or incorporated voluntary ambulance service;
- B. The property is the primary residence of the applicant;
- 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 by this section;

D. The applicant has been certified in accordance with § 357-61 as enrolled member of an: (1) incorporated volunteer fire company or fire department for at least 2 years, or (2) incorporated voluntary ambulance service for at least 2 years; and

E. The applicant complies with the requirements of § 357-59.

**§ 357-58. Grant of lifetime exemption.** Any enrolled member of an incorporated volunteer fire company, fire department or incorporated voluntary ambulance service who accrues more than 20 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 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 Monroe County.

**§ 357-59. Application.** Application for such exemption shall be filed with the assessor for the municipality in which the property is located on or before the taxable status date on a form as prescribed by the Commissioner of Tax and Finance.

**§ 357-60. No diminution of 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 Article 4 of the Real Property Tax Law on the effective date of this article shall suffer any diminution of such benefit because of the provisions of this article.

**§ 357-61. Certification.** Each incorporated volunteer fire company, incorporated volunteer fire department and incorporated voluntary ambulance service shall file a notice annually with the assessor for the municipality in which the property is located, prior to the applicable taxable status date, certifying its enrolled members with 2 or more years of service. Such notice shall list as of the applicable taxable status date the number of years of service served by each such enrolled member and such enrolled member's address of residence.

**Section 4. Severability.** If any clause, sentence, paragraph, subdivision, section, or part of this law or 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 judgment shall be rendered.

**Section 5. Effective Date.** This local law shall take effect upon filing with the Secretary of State pursuant to Section 27 of the New York Municipal Home Rule Law and the Monroe County Charter.

\_\_\_\_\_ Committee; \_\_\_\_\_, 2022 - CV:

File No. 22-\_\_\_\_.LL

ADOPTION: Date: \_\_\_\_\_

Vote: \_\_\_\_\_

ACTION BY THE COUNTY EXECUTIVE

APPROVED: \_\_\_\_\_ VETOED: \_\_\_\_\_

SIGNATURE: \_\_\_\_\_ DATE: \_\_\_\_\_

EFFECTIVE DATE OF LOCAL LAW: \_\_\_\_\_