

Office of the County Executive Monroe County Legislature

April 6, 2023

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

OFFICIAL FILE COPY

No. 230101

Not to be removed from the
Office of the
Legislature of
Monroe County

Committee Assignment

URGENT

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Subject: Enacting a Local Law Entitled "Expanded Volunteer Firefighter and EMS Tax Exemption"

Honorable Legislators:

By Local Law No. 2 of 2022, Your Honorable Body adopted a new Article XV under Chapter 357 of the Monroe County Code that provided for a 10% exemption of assessed value of real property for voluntary firefighters and ambulance workers for all County, part County, and special district purposes. This action followed enabling legislation enacted by New York State under § 466-k of Real Property Tax Law. Since the passage of Local Law No. 2 of 2022, the State has enacted further enabling legislation allowing counties to extend that exemption to un-remarried spouses of volunteer firefighters or voluntary ambulance workers provided certain qualifications are met. These qualifications include: that the un-remarried spouse is certified by the agency, company, or department of which the decedent was a member; that the decedent had been an enrolled member for at least five years if killed in the line of duty or twenty years if they die of other causes; and that the decedent had been receiving the exemption prior to his or her death.

Volunteer firefighters and EMS technicians sacrifice not only time and safety for their communities, but sometimes even their lives in the line of duty. It is only right that should one die in the line of duty or after a lifetime of service, the survivors of such heroes receive the tax exemption that they earned through their volunteerism. Through this Local Law, Monroe County will be providing an additional form of thanks to the spouses of volunteer firefighters and EMS technicians. Despite the decline in the number of volunteer workers, those who continue to serve are dedicated and we must continue to find ways to provide our gratitude for their steadfast protection of our community.

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 will have no net impact on the revenues or expenditures of the current Monroe County budget.

We recommend that this matter be referred to the appropriate committee(s) for favorable action by Your Honorable Body.

Respectfully Submitted,

Adam J. Bello
Monroe County Executive

Sabrina LaMar
Monroe County Legislature
President

Paul Dondorfer
Monroe County Legislator
Deputy Majority Leader

Yversha Roman
Monroe County Legislator
Minority Leader



Blake Keller
Monroe County Legislator
District 1



Jackie Smith
Monroe County Legislator
District 2



Tracy DiFlorio
Monroe County Legislator
District 3



Frank X. Allkofer
Monroe County Legislator
District 4



Richard B. Milne
Monroe County Legislator
District 5



Kirk Morris
Monroe County Legislator
District 7



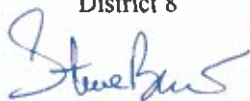
Mark Johns
Monroe County Legislator
District 8



Howard Maffucci
Monroe County Legislator
District 10



Sean M. Delehanty
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District 11



Steve Brew
Monroe County Legislator
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Monroe County Legislator
District 25



Ricky Frazier
Monroe County Legislator
District 28



William Burgess
Monroe County Legislator
District 29

By Legislators _____ and _____

Intro No. _____
LOCAL LAW NO. _____ OF 2023

ENACTING A LOCAL LAW ENTITLED “EXPANDED VOLUNTEER FIREFIGHTER AND EMS TAX EXEMPTION”

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

Section 1. Conformance with Real Property Tax Law § 466-a. Section 357-55 of the Monroe County Code is hereby amended as follows:

§ 357-55. Legislative Intent. The Real Property Tax Law has been amended by the addition of a new § 466-~~ka~~, 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.

Section 2. Unremarried Spouses. Article XV of Chapter 357 of the Monroe County Code, entitled “Tax Exemption for Volunteer Firefighters and Volunteer Ambulance Workers,” is hereby amended to add Sections 357-62 and 357-63:

§ 357-62. Un-remarried spouses of volunteer firefighters or volunteer ambulance workers killed in the line of duty. An un-remarried spouse of a deceased enrolled member of an incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service is eligible for the exemption set forth in this Article if such member is killed in the line of duty provided, however, that:

- A. Such un-remarried spouse is certified by 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
- B. Such deceased volunteer had been an enrolled member for at least five years; and
- C. Such deceased volunteer had been receiving the exemption prior to his or her death.

§ 357-63. Un-remarried spouses of deceased volunteer firefighters or volunteer ambulance workers. An un-remarried spouse of a deceased enrolled member of an incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service is eligible for the exemption set forth in this Article provided, however, that:

- A. Such un-remarried spouse is certified by 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
- B. Such deceased volunteer had been an enrolled member for at least twenty years; and
- C. Such deceased volunteer and un-remarried spouse had been receiving the exemption for such property prior to the death of such volunteer.

Section 3. 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 4. 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; _____, 2023 - CV:

File No. 23-____.LL

ADOPTION: Date: _____ Vote: _____

ACTION BY THE COUNTY EXECUTIVE

APPROVED: _____ VETOED: _____

SIGNATURE: _____ DATE: _____

EFFECTIVE DATE OF LOCAL LAW: _____

Added language is underlined.

Deleted language is ~~stricken~~.