

Intro No. 32
Date 2/16/2023
Reviewed by AGS
Co. Attorney
Date 1/30/23

RESOLUTION
BROOME COUNTY LEGISLATURE
BINGHAMTON, NEW YORK

Permanent No. 2023-78
Date Adopted 2/16/2023
Effective Date 3/3/2023

Sponsored by: County Administration, Public Safety & Emergency Services and Finance
Seconded by: Hon. Scott D. Baker
Committees

RESOLUTION ADOPTING LOCAL LAW INTRO. NO. 2 OF 2023 ENTITLED "A LOCAL LAW OF THE COUNTY OF BROOME PROVIDING REAL PROPERTY TAX EXEMPTIONS FOR VOLUNTEER FIREFIGHTERS AND AMBULANCE WORKERS PURSUANT TO SECTION 466-A OF THE REAL PROPERTY TAX LAW"

WHEREAS, volunteer firefighters and volunteer emergency medical services personnel fill a critical role in protecting lives and property of the residents of Broome County, and

WHEREAS, hundreds of Broome County residents selflessly give of their time and energy to assist their fellow residents in their time of need, and

WHEREAS, New York State has authorized the County and its municipalities to provide real property tax exemptions to those dedicated volunteers as an incentive to recruit new volunteers and retain existing volunteers, and

WHEREAS, the Broome County Legislature and the County Executive desire to support those men and women who volunteer in these critical roles with an opportunity to obtain said real property tax exemption, now, therefore, be it

RESOLVED, that Local Law Intro. No. 2 of 2023, entitled: "A Local Law of the County of Broome Providing Real Property Tax Exemptions for Volunteer Firefighters and Ambulance Workers Pursuant to Section 466-A of the Real Property Tax Law," be and the same hereby is adopted and approved in accordance with the Broome County Charter and Administrative Code and all the applicable statutes and laws pertaining thereto.

COUNTY OF BROOME) ss.:
STATE OF NEW YORK)

I, the undersigned, Deputy Clerk of the Legislature of the County of Broome, DO HEREBY CERTIFY that the above is an original resolution of such Legislature duly adopted on the 16th day of February, 2023, by a majority of the members elected to the Legislature of said County at a regular meeting of said Legislature.

I FURTHER CERTIFY that at the time said resolution was adopted said Legislature was comprised of fifteen members.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the corporate seal of said Legislature this 17th day of February, 2023.

Date sent to County Executive: February 17, 2023

Approved [Signature]
County Executive

[Signature: Carol Hall]
Deputy Clerk, County Legislature
County of Broome

Date 3/3, 2023

LOCAL LAW INTRO NO. 2 OF 2023

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

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

SECTION I. Legislative intent and purpose.

- (a) The Broome 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 Broome 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 real 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 firefighter and emergency medical personnel corps may be jeopardized.
- (c) The 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.
- (d) 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 to read as follows.

Section 1. 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 Broome 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.

Section 2. 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 Broome 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 two 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 two years.

Section 3. Continuation of eligibility requirements.

The applicant shall maintain continual eligibility for the exemption in accordance with the definition of "active member" as set forth by the authority having jurisdiction.

Section 4. 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 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 Broome.

Section 5. Un-remarried Surviving Spouses of Volunteers killed in the line of duty.

An un-remarried spouse of a volunteer firefighters or volunteer ambulance workers killed in the line of duty may receive the real property tax exemption if:

- (a) 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 volunteer 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.

Section 6. Un-remarried Surviving Spouses of Volunteers with at least Twenty Years of Service.

An un-remarried spouse of a volunteer firefighters or volunteer ambulance workers with twenty years of service may receive the real property tax exemption if:

- (a) 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 volunteer ambulance service who was killed in the line of duty.

- (b) Such deceased volunteer had been an enrolled member for at least twenty years.
- (c) Such deceased volunteer and un-remarried spouse had been receiving the exemption of such property prior to the death of such volunteer.

Section 7. Application process.

- (a) The authority having jurisdiction shall file a list of eligible persons annually, by the last business day on or before January 31st, with the assessor of the city, village, and/or town.
- (b) 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 New York State Commissioner for the Office of Real Property Tax Services.
- (c) 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 8. 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 II. Effective Date.

This local law shall take effect on January 1, 2024 and shall apply to taxable status dates occurring on or after such date.