



VILLAGE OF DOBBS FERRY BOARD OF TRUSTEES
WORKSHOP MEETING AGENDA

MEETING DATE: March 14, 2023

AGENDA ITEM SECTION: Discussion

AGENDA ITEM NO. : 6

AGENDA ITEM:

Village Tax Exemption for Firefighters and Emergency Services Workers

ITEM BACKUP DOCUMENTATION:

1. Introductory Local Law amending Chapter 273 of the Village Code
2. McKinney's Consolidated Laws of New York – Real Property Tax Law

INTRODUCTORY LOCAL LAW

A LOCAL LAW AMENDING CHAPTER 273 OF THE CODE OF THE VILLAGE OF DOBBS FERRY ENACTING A PROPERTY TAX EXEMPTION FOR VOLUNTEER FIREFIGHTERS AND AMBULANCE WORKERS PURSUANT TO SECTION 466-A OF THE REAL PROPERTY TAX LAW SECTION 1

Section 1. Legislative Intent – A recent amendment to NYS Real Property Tax Law § 466-a allows for an exemption of up to 10% of the assessed valuation of the primary residence of volunteer firefighters and/or volunteer ambulance workers and the consideration of further options as to eligibility. In order to authorize the exemption and to adopt any optional provisions, the Village must adopt a local law.

Section 2. With the intent to repeal and replace any previous actions undertaken by the Village of Dobbs Ferry in furtherance of the authority granted by Section 466-a (8) of the NYS Real Property Tax Law, a new Article VIII of Chapter 273 of the Code of the Village of Dobbs Ferry, entitled “Volunteer Firefighters and Ambulance Workers Exemption,” is hereby enacted.

Article VIII Volunteer Firefighters and Ambulance Workers Exemption Grant of exemption.

The Village of Dobbs Ferry hereby repeals any and all prior actions taken in connection with the authority granted by Section 466-a (8) of the NYS Real Property Tax Law. Under the authority granted by Section 466-a of the NYS Real Property Tax Law, the following shall govern the eligibility and parameters for a real property tax exemption in connection with Village taxes.

An exemption of **[state an amount not to exceed 10%]** ____% of assessed value of property owned by an enrolled member as set forth below, or such enrolled member and their spouse, is hereby granted from taxation with respect to the real property taxes of the [name of the municipality] as long as eligibility requirements are met.

Eligibility requirements. 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 property is owned by the volunteer firefighter or volunteer ambulance worker;
- B. The property is the primary residence of the volunteer firefighter or volunteer ambulance worker;
- C. The property is used exclusively for residential purposes;
- D. The volunteer firefighter or volunteer ambulance worker resides in the Village of Dobbs Ferry and the Village of Dobbs Ferry is served by such incorporated volunteer fire company or fire department or incorporated voluntary ambulance service;

E. The volunteer firefighter or volunteer ambulance worker is certified by the authority having jurisdiction as an enrolled member of such an incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service; and

F. The volunteer firefighter or volunteer ambulance worker meets the minimum service requirement established by the Village of Dobbs Ferry, which is hereby established as **[state a number between two and five]** years.

Application. A volunteer firefighter or volunteer ambulance worker must annually, on or before the applicable taxable status date, file an application for such property tax exemption with the assessor responsible for preparing the assessment roll for the [name of your municipality], on a form as prescribed by the New York State Commissioner of Taxation and Finance.

The Village of Dobbs Ferry must maintain written guidelines, available upon request, as to the requirements of an enrolled volunteer member relating to this exemption.

Certification. The Village of Dobbs Ferry must annually file with the assessor, prior to the applicable taxable status date, a list of the active volunteer members who are certified to meet the minimum service requirement. Such list must provide, 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.

No diminution of benefits. An applicant who is receiving any benefit pursuant to Article 4 of the Real Property Tax Law as of the effective date of this article shall not have any of those benefits diminished because of this article.

[The following THREE provisions, relating to a lifetime exemption, an exemption for an un-remarried spouse of a volunteer killed in the line of duty, and an exemption for an un-remarried spouse of a deceased volunteer, are OPTIONAL provisions for the governing body to consider when enacting this local law.]

ONE

Grant of lifetime exemption. Any eligible enrolled member who accrues more than 20 years of active volunteer service (as certified by the authority having jurisdiction) 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 the [name of your municipality].

TWO

Un-remarried spouse of enrolled member killed in the line of duty. The un-remarried surviving spouse of a deceased enrolled member killed in the line of duty, as certified by the authority having jurisdiction, is qualified to continue to receive an exemption, as long as the deceased volunteer had been an enrolled member for at least five years and had been receiving the exemption at the time of his or her death.

THREE

Un-remarried spouse of deceased enrolled member. The un-remarried surviving spouse of a deceased enrolled member, as certified by the authority having jurisdiction, is qualified to continue to receive an exemption, as long as the deceased volunteer had been an enrolled member for at least 20 years and the deceased volunteer and un-remarried spouse had been receiving the exemption at the time of his or her death.

Section 3. If any clause, sentence, paragraph, section or part of this Local Law is declared by a Court of competent jurisdiction to be invalid, such judgment shall not affect, impair or invalidate the remainder thereof, but shall be confined in its operation to said clause, sentence, paragraph, section or part of this Local Law.

Section 3. This Local Law shall take effect immediately upon filing in the office of the Secretary of State in accordance with Municipal Home Rule Law Section 27.

McKinney's Consolidated Laws of New York Annotated

Real Property Tax Law (Refs & Annos)

Chapter 50-a. Of the Consolidated Laws

Article 4. Exemptions

Title 2. Private Property

RPTL § 466-a

Volunteer firefighters and volunteer ambulance workers

Effective: December 9, 2022

[Currentness](#)

<[As added by L.2022, c. 670, § 1. See, also, § 466-a as added by another act.]>

1. 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 any county shall be exempt from taxation to the extent of up to ten percent of the assessed value of such property for city, village, town, part town, special district, school district, fire district or county purposes, exclusive of special assessments, provided that the governing body of a city, village, town, school district, fire district or county, **after a public hearing, adopts a local law, ordinance or resolution providing therefor.**

2. 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 such county unless:

(a) the applicant resides in the city, town or village 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; and

(d) 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, as determined by the governing body of a city, village, town, school district, fire district or county; provided, however, **that such governing body shall establish a minimum service requirement for each applicant between two years of service and five years of service.** It shall be the duty and responsibility of the governing body of each municipality, school district and/or fire district which adopts a local law, ordinance or resolution pursuant to this section to determine the procedure for

certification.

3. 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 such county provided that the governing body of a city, village, town, school district, fire district or county, after a public hearing, adopts a local law, ordinance or resolution providing therefor.

4. Un-remarried spouses of volunteer firefighters or volunteer ambulance workers killed in the line of duty. Any local law or ordinance adopted pursuant to this section may be separately amended, or a local law, ordinance or resolution may be separately adopted to continue an exemption or reinstate a pre-existing exemption claimed under such 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:

- (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 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.

5. Un-remarried spouses of deceased volunteer firefighters or volunteer ambulance workers. Any local law or ordinance adopted pursuant to this section may be separately amended, or a local law, ordinance or resolution may be separately adopted to continue an exemption or rein-state 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:

- (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 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.

6. Application for such exemption shall be filed with the assessor or other agency, department or office designated by the municipality, school district and/or fire district offering such exemption on or before the taxable status date on a form as prescribed by the commissioner.

7. 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 this article on the effective date of this section shall suffer any diminution of such benefit because of the provisions of this section.

8. Any city, village, town, school district, fire district or county **that currently, through local law, ordinance or resolution, provides an exemption from taxation** for an enrolled member of an incorporated volunteer fire company, fire department or incorporated voluntary ambulance service, such enrolled member and spouse, or an un-remarried spouse shall be authorized to continue to provide such exemption, provided however, such city, village, town, school district, fire district or county **shall adopt a local law, ordinance or resolution to conform to the provisions of this section no later than three years after the effective date of this section**

9. **Notice to affected municipalities.** On or before December thirty-first, two thousand twenty-two, it shall be the duty of the commissioner or her or his designees to notify or cause to be notified, in a manner prescribed by the commissioner, **the chief executive officer of each and any municipality in which former sections** four hundred sixty-six-a, four hundred sixty-six-b, four hundred sixty-six-c, four hundred sixty-six-d, four hundred sixty-six-f, **four hundred sixty-six-g**, four hundred sixty-six-h, four hundred sixty-six-i, four hundred sixty-six-j, and four hundred sixty-six-k of the real property tax law apply, of the provisions of the chapter of the laws of two thousand twenty-two that added this section.

Credits

(Added L.2022, c. 670, § 1, eff. Dec. 9, 2022.)

McKinney's R. P. T. L. § 466-a, NY RP TAX § 466-a

Current through L.2022, chapters 1 to 841. Some statute sections may be more current, see credits for details.

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