

LOCAL LAW INTRO NO. 454 - 2023

TO: BOARD OF LEGISLATORS
COUNTY OF WESTCHESTER

Your Committee is in receipt of a communication from the County Executive recommending adoption of “A LOCAL LAW amending the Laws of Westchester County with respect to a Tax Exemption for Volunteer Firefighters and Volunteer Ambulance Services Members.”

Your Committee recognizes that volunteer firefighters and ambulance workers provide a significant benefit to residents and taxpayers through their countless hours of service protecting our communities. Accordingly, New York State Real Property Tax Law (“Real property Tax Law”) Section 466 d authorized Westchester County and its cities, towns and villages to adopt local laws exempting a portion of the real property owned by a volunteer firefighter or volunteer ambulance service member from taxation. In 2008, Westchester County enacted Chapter 475 of the Laws of Westchester County authorizing a ten (10) percent tax exemption for volunteer firefighters and volunteer ambulance service members with five (5) or more years of service. Other sections of the Real Property Tax Law authorized other counties to enact local laws authorizing such a tax exemption as well.

Your Committee is informed that, as of 2022, according to New York State, less than half of counties in New York were authorized to provide this local property tax exemption benefit. Therefore, by Chapter 670 of the Laws of 2022, the state legislature amended the Real Property Tax Law by the addition of a new Section 466 a that authorized any county as well as any city, village, town, school district, or fire district, to adopt a local law exempting a portion of the real property owned by a volunteer firefighter or volunteer ambulance service member from taxation, and repealing Section 466-d (as well as the similar sections that applied to other counties). Section 466-a now provides a

uniform, statewide, option for all local governments to offer up to a 10% exemption of assessed value to eligible volunteers. The bill exempted up to 10% of the assessed value for members who served a minimum of two years (instead of five) and required localities that currently provide the exemption to adopt a local law by December 9, 2025, to conform to Chapter 670 of the Laws of 2022. By expanding the opportunity to provide this critical tax exemption, it will help improve recruitment and retention of our volunteer fire and ambulance services.

Your Committee has been advised that, if adopted, the attached Local Law would repeal the current Chapter 475 of the Laws of Westchester County and enact a new Chapter 475. Subject to the limitations provided for in the enabling legislation, the new Chapter 475 of the Laws of Westchester County would authorize a ten (10) percent exemption from County real property taxes for volunteer firefighters and volunteer ambulance service members. Only volunteer firefighters and volunteer ambulance service members with two or more years of service would be eligible for the exemption. Additionally, the exemption would apply only if the applicant resides in the city, town or village served by the volunteer fire company or volunteer ambulance service and would be limited to properties that are the applicant's primary residence and the portions of such a primary residence that are used exclusively for residential purposes.

Your Committee has further been informed that the attached Local Law would also provide such tax exemption to un-remarried spouses of deceased volunteer firefighters and volunteer ambulance service members and such members killed in the line of duty under certain circumstances. The law also provides that any member with more than 20 years of service shall be granted a lifetime tax exemption.

Your Committee is advised that the proposed Local Law does not meet the definition of an action under New York State Environmental Quality Review Act ("SEQRA") and its implementing regulations 6 NYCRR Part 617. Please refer to the memorandum from the Department of Planning, dated January 12, 2023, which is on file with the Clerk of the Board of Legislators. Your Committee concurs in this conclusion.

Based on the foregoing, your Committee recommends the passage of this Local Law.

Dated November 13, 2023
White Plains, New York

Suzanne Branden
A.M.A.
Cath Park
Maurice Bauer
James Green John
J. W.
Colin O. O'Malley
Dennis O'Malley
S. J.

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Catherine J.
Benjamin J. J.

COMMITTEES ON
Budget & Appropriations Legislation

Dated: November 13, 2023
White Plains, New York

Margaret A. Cunzio

COMMITTEE ON
Legislation

FISCAL IMPACT STATEMENT

SUBJECT: Local Law Amendment - CH 475

NO FISCAL IMPACT PROJECTED

OPERATING BUDGET IMPACT

To Be Completed by Submitting Department and Reviewed by Budget

SECTION A - FUND

GENERAL FUND

AIRPORT FUND

SPECIAL DISTRICTS FUND

SECTION B - EXPENSES AND REVENUES

Total Current Year Expense \$ _____ -

Total Current Year Revenue \$ _____ -

Source of Funds (check one): Current Appropriations Transfer of Existing Appropriations

Additional Appropriations Other (explain)

Identify Accounts: _____

Potential Related Operating Budget Expenses: Annual Amount _____

Describe: _____

Potential Related Operating Budget Revenues: Annual Amount _____

Describe: _____

Anticipated Savings to County and/or Impact on Department Operations:

Current Year: _____

Next Four Years: _____

Prepared by: Michael Dunn

Title: Senior Budget Analyst

Department: Budget

Date: October 11, 2023

Reviewed By: 

Budget Director

Date: _____

Intro.
LOCAL LAW NO. 454 - 2023

A LOCAL LAW amending the Laws of Westchester with respect to a Tax Exemption for Volunteer Firefighters and Volunteer Ambulance Service Members.

BE IT ENACTED by the County Board of the County of Westchester as follows:

Section 1. Chapter 475 of the Laws of Westchester County is hereby repealed.

Section 2. A new Chapter 475 is hereby added to the Laws of Westchester County to read as follows:

**Chapter 475 – Tax Exemption for Volunteer Firefighters
and Volunteer Ambulance Service Members**

Sec. 475.01. Purpose

The purpose of this Chapter is to provide volunteer firefighters and volunteer ambulance service members, who are qualified real property owners, with the tax exemption authorized by Section 466-a of the Real Property Tax Law, and to continue this exemption in the case of certain unremarried spouses of deceased volunteers pursuant to that law. The exemptions authorized by this Chapter are subject to all the qualifications and limitations set forth in Section 466-a of the Real Property Tax Law.

Sec. 475.11. 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 Westchester shall be exempt from taxation to the extent of up to ten percent of the assessed value of such property for county purposes, and county special district purposes other than sewer purposes, exclusive of special assessments.

Sec. 475.21. Qualifications and Limitations upon Exemption.

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 the County of Westchester unless:

- (a) the applicant resides in the city, town, or village which is served by such incorporated volunteer fire company, 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 Chapter;
- (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 for at least two years. It shall be the duty of each incorporated volunteer fire company, fire department, and incorporated voluntary ambulance service to file an affidavit of a responsible officer annually, prior to the applicable taxable status date, with the assessor or other appropriate agency, department, or office of each assessing unit served by such incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service listing its enrolled members with two or more years of service.

Sec. 475.31. Lifetime Exemption

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 the County of Westchester.

Sec. 475.41. Continuation of exemption for un-remarried spouse of a deceased volunteer firefighter or volunteer ambulance worker killed in the line of duty.

The exemption authorized by this Chapter shall be continued for the un-remarried spouse of a deceased member of an incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service, killed in the line of duty; provided, 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.

Sec. 475.51. Continuation of exemption for un-remarried spouse of a deceased volunteer firefighter or volunteer ambulance worker who had been an enrolled member for at least twenty years.

The exemption authorized by this Chapter shall be continued for the un-remarried spouse of a deceased member of an incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service, who had been an enrolled member for at least twenty years provided that:

- (a) Such un-remarried spouse of deceased volunteer firefighter or volunteer ambulance worker 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.

Section 3. This Local Law shall take effect immediately and shall apply to assessment rolls prepared on the basis of taxable status dates occurring on or after such date.

STATE OF NEW YORK)
) ss.
COUNTY OF WESTCHESTER)

I **HEREBY CERTIFY** that I have compared the foregoing Local Law, Local Law Intro No. 454 - 2023, with the original on file in my office, and that the same is a correct transcript therefrom, and of the whole, of the said original Local Law, which was duly adopted by the County Board of Legislators, of the County of Westchester on December 11, 2023, and approved by the County Executive on December 14, 2023.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the Corporate Seal of said County Board of Legislators on this 14th day of December, 2023.



The Clerk of the Westchester County
Board of Legislators

County of Westchester, New York

