

October 3, 2005

Finance Committee: 9-26-2005

RESOLUTION NO. 299-2005

**ADOPTING PROPOSED LOCAL LAW B (NO. 2) FOR THE YEAR 2005,
EXEMPTIONS FOR CERTAIN MEMBERS OF VOLUNTEER FIRE COMPANIES
AND AMBULANCE SERVICES IN ST. LAWRENCE COUNTY**

By Mr. Cook, Chair, Finance Committee

**LOCAL LAW B (NO. 2) FOR THE YEAR 2005,
TO ALLOW ENROLLED VOLUNTEER FIREFIGHTERS AND VOLUNTEER
AMBULANCE WORKERS TO BE ELIGIBLE FOR A REAL PROPERTY TAX
EXEMPTION UNDER RPTL §466-f**

BE IT ENACTED by the Board of Legislators of St. Lawrence County as follows:

Section 1. **Legislative intent.** The legislature recognizes the role of the volunteer firefighters and ambulance workers in securing the safety and well being of our communities. The legislature hereby finds that it is in the best social and economic interests of the County of St. Lawrence to encourage volunteerism for said purposes. To that end, by providing the following exemption it is the intent to so encourage volunteerism for our various fire and ambulance companies.

Section 2. **Exemptions for certain volunteer firefighters and ambulance workers.**

(a) 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 St. Lawrence County shall be exempt from taxation to the extent of ten percent of the assessed value of such property for county purposes, exclusive of special assessments, provided however, that such exemption shall in no event exceed \$3,000 multiplied by the latest state equalization rate for the assessing unit in which such real property is located.

(b) 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:

- (i) 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;
- (ii) the property is the primary residence of the applicant;
- (iii) 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

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(iv) the incorporated volunteer fire company or fire department and incorporated voluntary ambulance serve has submitted to the St. Lawrence County Director of Emergency Services a complete list of enrolled members, with their respective dates of service for such incorporated voluntary fire company, or fire department, or incorporated voluntary ambulance service. The St. Lawrence County Director of Emergency Services shall then review all potential candidates and certify those that meet the necessary criteria to be eligible for this exemption.

(c) Application for such exemption shall be filed with the assessor on or before the taxable status date on a form as prescribed by the state board.

(d) 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.

(e) 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 this state.

Section 3. **Effective date.** This act shall take effect immediately and shall apply to real property having a taxable status date on or after the first day of January 2006 next succeeding the date on which this act shall have become a law.

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Mr. Cook moved to adopt Resolution No. 299-2005, seconded by Mr. Gray, Ms. Brothers, and Mr. Grow, and carried unanimously by a roll call vote.