

*Public Hearing*  
*Local Law Introductory No. B of 2023*  
*July 20, 2023*

The Public Hearing on Local Law Introductory No. B of 2023 A Local Law of the Tioga County Legislature of the County of Tioga, providing Real Property Tax Exemptions for Volunteer Firefighters and Ambulance Workers pursuant to Section 466-a of the Real Property Tax Law was called to order by Chair Sauerbrey at 10:10 A.M. Legislators Ciotoli, Monell, Mullen, Roberts, and Sauerbrey were present with Legislator Standinger arriving at 10:12 a.m. and Legislators Brown, Flesher, and Weston being absent.

There were five people in attendance.

The Clerk read the legal notice as published in the official newspapers.

Director of Real Property Tax Services Palinosky spoke. "Good morning. My name is Steve Palinosky, Director of Real Property Tax Services. I will be providing a brief overview of the proposed Local Law providing Real Property Tax Exemptions for Volunteer Firefighters and Ambulance Workers pursuant to Section 466-a of the Real Property Tax Law.

"As is stated in Section 1 of this Local Law, the Tioga County Legislature has determined that real property tax exemptions are an appropriate way to recognize the sacrifice and dedication of volunteer firefighters and ambulance workers and are an appropriate tool to help recruit and retain these volunteers.

"Authority for enacting this Local Law can be found in the Laws of New York, 2022, Chapter 670. That law repeals Sections 466-a through k of the Real Property Tax Law from 1999.

"The key points of this Local Law are as follows:

Exemption: Qualified members will receive a ten percent (10%) reduction in their assessment for the purpose of calculating the County portion of their Town & County tax bill.

Eligibility: Members must reside within Tioga County and serve in an organization that provides services within Tioga County. The property that receives the exemption must be owned by the member, either solely or jointly with their spouse, it must be the primary residence of the member, and must be used only for residential purposes. The member must be certified by the authority having jurisdiction as an enrolled member of that

organization. Members must serve for two (2) years before they are eligible for the exemption. Lifetime exemption applies to members who accrue over twenty (20) years of service and shall be granted the exemption for the remainder of their life, as long as their primary residence is located within Tioga County. The un-remarried surviving spouse of a member killed in the line of duty will continue to receive the exemption, as long as the deceased member had at least five (5) years of service and had been receiving the exemption prior to their death. The un-remarried surviving spouse of a deceased member who had been receiving a lifetime exemption, having accrued over twenty (20) years of service, will continue to receive the exemption as long as the deceased member had been receiving the exemption prior to their death.

Certification: The volunteer firefighter and ambulance service organizations in the County of Tioga are responsible for certifying which members, and un-remarried surviving spouses, are qualified for the exemption. Organizations must annually submit to the appropriate Town Assessor, by the last business day on or before January 31<sup>st</sup>, a list of members, and un-remarried surviving spouses, who they have certified as eligible to receive the exemption. Organizations must annually provide to their members, and un-remarried surviving spouses a certificate of eligibility for the exemption, to include the number of years of service, confirmation of enrollment as of the date of certification, or date of death, and the address of the residence. Members or un-remarried surviving spouses not receiving a lifetime exemption must file, annually, on or before taxable status date of March 1<sup>st</sup>, an application for this exemption with the appropriate Town Assessor. The Town Assessor will have the proper form and instructions, as prescribed by the New York State Commissioner of Taxation and Finance. The certification of eligibility received from their organization must be provided when filing. Members or un-remarried surviving spouses receiving a lifetime exemption do not need to file annually, so long as their eligibility status is unchanged.

Effective date: This Local Law will take effect on January 1, 2024, and shall apply to taxable status dates occurring on or after this date.

“Members who currently receive the volunteer firefighters and ambulance workers income tax credit may continue to receive that or apply for the property tax exemption, but they cannot receive both. Additional exemptions are possible through the adoption of this exemption by the municipalities and school districts

in the County. At this time, only the Town of Candor and Candor Fire District have adopted the exemption. The estimated number of eligible individuals is around 250. If all of them change to the property tax exemption, the anticipated impact on the County tax rate for the first year it would go into effect would be just over .1%.

“This concludes my overview of the proposed local law, and I am available to answer questions and provide additional information, as needed. Thank you.”

Legislator Mullen spoke. “Thank you, Steve for the job you did on this. I had a meeting with the Candor Fire Department when this was all starting to happen, and you were right on top of this when it became available for us to do this at the County level. You did a great job and having been the Chair of Public Safety prior, I know the fire departments and ambulance services are hurting. Certainly, this will help and hopefully other municipalities who haven’t adopted their own local law will soon do so.”

Legislator Roberts spoke. “Does one have to live in the same district as the fire department or ambulance service organization they belong to?”

Director of Real Property Tax Services Palinosky spoke. “Eligible members need to reside in Tioga County and be an active member of a fire department or ambulance service organization that services Tioga County.”

There being no public comments, the hearing was adjourned at 10:19 A.M.