

OFFICE OF THE CLERK OF THE LEGISLATURE

Betsy Sherman-Saunders
Clerk of the Legislature
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Oswego, New York 13126
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NOTICE OF ADOPTION

Per Section 214 of the County Law, you are hereby notified that on August 10, 2023 the Oswego County Legislature adopted the following:

**“A LOCAL LAW ALLOWING ELIGIBLE VOLUNTEER FIREFIGHTERS AND
VOLUNTEER AMBULANCE WORKERS TO RECEIVE A REAL PROPERTY TAX
EXEMPTION UNDER REAL PROPERTY TAX LAW (RPTL) § 466-a”**

Copies of Local Law #3 of 2023 are posted in the Oswego County Courthouse on East Oneida Street in Oswego, at the County Clerk's Office at 46 E. Bridge Street in Oswego and available online at oswegocounty.com. Requests can also be e-mailed to betsy.saunders@oswegocounty.com

By Order of the Oswego County Legislature
February 9, 2023
Betsy Sherman-Saunders, Clerk

RESOLUTION NO. 246

A RESOLUTION ADOPTING COUNTY OF OSWEGO
LOCAL LAW NUMBER 3 OF 2023 ENTITLED
"A LOCAL LAW ALLOWING ELIGIBLE VOLUNTEER FIREFIGHTERS AND
AMBULANCE WORKERS TO RECEIVE A REAL PROPERTY TAX EXEMPTION
UNDER REAL PROPERTY TAX LAW (RPTL) §466-a"

By Legislator David Holst:

WHEREAS, a public hearing was held on August 10th, 2023, at 2:00 p.m. and all interested parties having had an opportunity to be heard,

NOW, upon the recommendation of the Public Safety Committee of this body, be it

RESOLVED, that Local Law Number 3 of the year 2023 entitled A LOCAL LAW ALLOWING ELIGIBLE VOLUNTEER FIREFIGHTERS AND AMBULANCE WORKERS TO RECEIVE A REAL PROPERTY TAX EXEMPTION UNDER REAL PROPERTY TAX LAW (RPTL) §466-a be, and is hereby, adopted and enacted in its entirety; and, it is further

RESOLVED, that the Clerk of the Legislature shall cause a certified copy of this local law to be filed with the New York State Secretary of State and the Oswego County Clerk forthwith with a copy to be sent to the NYS Commissioner of Taxation and Finance.


ADOPTED BY VOICE VOTE ON AUGUST 10, 2023:

YES: 23 NO: 0 ABSENT: 2 ABSTAIN: 0

STATE OF NEW YORK)
COUNTY OF OSWEGO) ss:

THIS IS TO CERTIFY THAT I, Betsy Sherman-Saunders, Clerk of the Oswego County Legislature have compared the foregoing copy with the original resolution now on file in my office which was adopted by the Oswego County Legislature on August 10, 2023

IN WITNESS WHEREOF, I have hereunto set my hand and the official seal of the said Legislature of Oswego County, New York, on this 11th day of August 2023.


Betsy Sherman-Saunders
Clerk of the Oswego County Legislature

OSWEGO COUNTY LEGISLATURE

COUNTY OF OSWEGO

Local Law Number 3 of 2023

A Local Law Allowing Eligible Volunteer Firefighters And Volunteer Ambulance Workers to Receive a Real Property Tax Exemption Under Real Property Tax Law (RPTL) § 466-a

BE IT ENACTED, by the Legislature of the County of Oswego, as follows:

SECTION 1. STATUTORY AUTHORITY.

The New York State Legislature has, heretofore, amended the Real Property Tax Law (RPTL) to authorize municipalities to permit enrolled volunteer firefighters and volunteer ambulance workers to be eligible for a real property tax exemption as is more particularly set forth in RPTL § 466-a which became effective as of December 9, 2022. This local law shall apply to assessment rolls prepared on the basis of a taxable status date of March 1, 2024 and thereafter.

SECTION 2. LEGISLATIVE INTENT AND PURPOSE.

RPTL § 466-a, inter alia, allows for volunteers with two (2) years of qualifying service to apply for a tax exemption which will increase the number of eligible volunteers over existing law. 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 Oswego to encourage volunteerism for said purposes. To that end, by providing the following exemption, and by making it available to a larger pool of volunteers, it is the intent to encourage volunteers to join the various fire and ambulance companies within Oswego County.

SECTION 3. EXEMPTION GRANTED.

- 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 the County of Oswego shall be exempt from taxation to the extent ten percent (10%) of the assessed value of such property for County purposes, exclusive of special assessments.

- B. Application for such exemption shall be filed with the appropriate city, town or village assessor of the assessing unit having jurisdiction of the real property on or before the taxable status date on a form prescribed by the Commissioner of the New York State Department of Taxation and Finance Office of Real Property Tax Services.
- C. Such exemption shall not be granted to an enrolled member of an incorporated volunteer fire company, fire department or incorporated voluntary ambulance service residing within the County of Oswego unless:
1. 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 which has a service area within the County of Oswego;
 2. The property is the primary residence of the applicant;
 3. 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;
 4. The applicant has served as an enrolled member with such volunteer fire company or volunteer fire department or incorporated voluntary ambulance service for a minimum of two (2) years; and
 5. The incorporated volunteer fire company or fire department and incorporated voluntary ambulance service has submitted to the Office of the Oswego County Fire Coordinator 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 Oswego County Fire Coordinator shall then review all potential candidates and certify those that meet the necessary criteria to be eligible for this exemption. In the event that the Oswego County Fire Coordinator is eligible for and seeks an exemption as a volunteer firefighter, it shall be reviewed and certified by the Oswego County Treasurer. The Office of Fire Coordinator must maintain written guidelines, available upon request, as to

the minimum requirements necessary for the exemption to be granted consistent with law.

6. Any qualified applicant seeking the exemption provided for hereunder shall also file an annual application with their local assessing unit assessor, on a form prescribed by the New York State Board of Equalization and Assessment. The application must be filed on or before the taxable status date.
7. The Office of Fire Coordinator must annually file with each local assessor not later than January 31st of each year, prior to the March 1st taxable status date, a list of the active volunteer members who are certified as eligible to meet the minimum service requirement. Such list must provide, as the of the date of filing, the number of years of service served by each such enrolled member and such enrolled member's address of residence. The Office of Real Property Tax Services shall provide the Office of Fire Coordinator advice and assistance as may be necessary to complete the filings with the local assessing units and to develop written guidelines for the exemption.
 - A. Any enrolled member of an incorporated volunteer fire company, volunteer fire department or incorporated voluntary ambulance service who accrues more than twenty (20) 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 (10) percent exemption as authorized by RPTL § 466-a for the remainder of his or her life as long as his or her primary residence is located within the County of Oswego.
 - B. **Un-remarried spouses of volunteer firefighters or volunteer ambulance workers killed in the line of duty:** An exemption 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 may be continued or re-instated if such member is killed in the line of duty; provided, however, that:
 1. 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

2. Such deceased volunteer had been an enrolled member for at least five years; and
3. Such deceased volunteer had been receiving the exemption prior to his or her death.

A. Un-remarried spouses of deceased volunteer firefighters or volunteer ambulance workers: An exemption by an enrolled member of an incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service may be continued or re-instated to such deceased enrolled member's unremarried spouse; provided, however, that:

1. 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
2. Such deceased volunteer had been an enrolled member for at least twenty years; and
3. Such deceased volunteer and un-remarried spouse had been receiving the exemption for such property prior to the death of such volunteer.

SECTION 4. EXISTING EXEMPTIONS PRESERVED.

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 New York Real Property Tax Law Article 4 as of the date of adoption of this Local Law shall suffer any diminution of such benefit because of the provisions of RPTL § 466-a.

SECTION 5. SEVERABILITY.

If any clause, sentence, paragraph, subdivision, section or part of this chapter or application thereof to any person, individual, corporation, firm, partnership or entity shall be adjudged by any court of competent jurisdiction to be invalid or unconstitutional, such determination shall not affect, impair or invalidate the

remainder thereof, but shall be confined in its operation to the clause, sentence, paragraph, subdivision, section or part of this chapter or its application to the person, individual, corporation, firm, partnership or entity directly involved in the proceeding in which such adjudication shall have been rendered.

SECTION 6. EFFECTIVE DATE.

This Local Law shall take effect immediately upon filing with the Office of the Secretary of State of the State of New York and shall apply to assessment rolls prepared on the basis of a taxable status date of March 1, 2024 and thereafter.