

**Village of Sylvan Beach  
Public Hearing  
November 20, 2023**

Public Hearing for Local Law Real Property Tax Exemption for volunteer firefighters was held on November 20, 2023 at 6:00 pm at 808 Marina Dr. The meeting was attended with board members present and the public was provided with a link to attend via zoom videoconference. Mayor Richard Sullivan presided over the meeting with the following in attendance

**Roll Call:**

Mayor Richard Sullivan	Present
Trustee Mark Daily	Present
Trustee Thad Lawrence	Present
Trustee Sue Mackay	Present

**Others in Attendance:**

Mark Ferriter

**New Business:**

**Whereas**, the Village of Sylvan Beach Board of Trustees would like to revise local law 115 Taxation to include real property tax exemptions for volunteer firefighters pursuant to section 466-a of the real property tax law

**Therefore**, the following revision to local law chapter 115 is be provided to adopt by the Village of Sylvan Beach Board of Trustees for approval

Local Law #1 of 2023

Amendment of Local Law Chapter 115 to include Real Property Tax Exemptions for volunteer firefighters pursuant to section 466-a of the real property tax law

**Article V** Real Property Tax Exemptions for Volunteer Firefighters pursuant to section 466-A of the real property tax law

**115-21 Exemption Granted**

Real property owned by an enrolled member of an incorporated volunteer fire company or fire department or such enrolled member and spouse residing in the Village of Sylvan Beach shall be exempt from taxation to the extent of 10 percent of the assessed value of such property for Village purpose, exclusive of special assessments

**115-22 Qualifications**

Such exemption shall only be granted to an enrolled member of an incorporated volunteer fire company or fire department in the Village of Sylvan Beach if :

- (a) The applicant resides in the Village of Sylvan Beach, which is served by the incorporated volunteer fire company or fire department; and
- (b) The real property which is the subject of such exemption is the primary residence of the applicant; and
- (c) The real 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 local law; and
- (d) The applicant has obtained and provided to the Village Clerk-Treasurer a certificate issued by the authority having jurisdiction for the incorporated volunteer fire company or fire department indicating that the applicant has been an enrolled active member of such incorporated volunteer fire company or fire department for at least two years and the applicant otherwise would be eligible for a service award program using the criteria for such service awards programs set forth in Sections 217 and 219-e of the General Municipal Law, which criteria are incorporated into this local law and are specifically made applicable to volunteer firefighters; or
- (e) The incorporated volunteer fire company or fire department has submitted to the Village Clerk-Treasurer a complete list of enrolled members, with their respective dates of service with such incorporated volunteer fire company or fire department. The Village Clerk-Treasurer shall then review all applicants and certify those applicants who meet the necessary criteria to be eligible for this exemption.

#### **115-23 Twenty Year Active Members**

Any enrolled member of an incorporated volunteer fire company or fire department who accrues more than twenty years of active service and is so certified by the authority having jurisdiction for the incorporated volunteer fire company or fire department, 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 Village of Sylvan Beach.

#### **115-24 Un-remarried Surviving Spouses of Volunteers Killed in the Line of Duty**

An un-remarried spouse of a volunteer firefighter killed in the line of duty may receive the real property tax exemption if:

1. Such un-remarried spouse is certified by the authority having jurisdiction for the incorporated volunteer fire company or fire department as an un-remarried spouse of an enrolled member of such incorporated volunteer fire company or fire department; 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.

#### **115-25 Un-remarried Surviving Spouses of Volunteers With At Least Twenty Years Of Service**

An un-remarried spouse of a volunteer firefighter with twenty years of service may receive the real property tax exemption if:

1. Such un-remarried spouse is certified by the authority having jurisdiction for the incorporated volunteer fire company or fire department as an un-remarried spouse of a deceased enrolled member of such incorporated volunteer fire company or fire department; 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 of such property prior to the death of such volunteer.

#### 115-26 **Application Process**

1. Applications for such exemption shall be filed annually with the Village Clerk-Treasurer before December 31<sup>st</sup> of each year on a form as prescribed by the New York State Commissioner for the Office of Real Property Tax Services. No application is required after achieving twenty years of active service pursuant to section 115-23 of this local law.
2. An annual list will be provided by the authority having jurisdiction for the incorporated volunteer fire company or fire department of all active members and dates of service
3. The Village Clerk-Treasurer shall have the duty and responsibility for verifying eligibility prior to granting the exemption provided for by this Local Law.

#### 115-27 **Effective Date**

This Local Law shall be effective upon its filing with the New York State Secretary of State in accordance with Section 27 of the Municipal Home Rule Law and shall apply to assessment rolls prepared on the basis of taxable status dated occurring on or after such date.

#### **Public:**

Bob Cheesman good idea

Mark Ferriter it's great

#### **Adjournment:**

Motion was made by Trustee Daily and seconded by Trustee Mackay to adjourn the public hearing at 6:19pm. Carried as follows:

Trustee Daily	Aye		
Trustee Lawrence	Aye	Trustee Mackay	Aye

Respectfully submitted by

Wanda E Durant  
Village Clerk-Treasurer  
DRAFT