

**RESOLUTION OF THE
ACCORD FIRE DISTRICT BOARD OF FIRE COMMISSIONERS**

**PURSUANT TO REAL PROPERTY TAX LAW §466-A TO HOLD A PUBLIC
HEARING TO CONSIDER A TAX EXEMPTION FOR VOLUNTEER FIREFIGHTERS
AND AMBULANCE WORKERS**

WHEREAS, it is in the interest of the residents of the Accord Fire District to recruit and retain volunteer firefighters and ambulance workers to provide emergency services to the District; and,

WHEREAS, the Real Property Tax Law §466-a was amended in 2022 to provide local governing bodies, including fire districts, with the authority to provide real property tax exemptions, subject to limitations, to volunteer firefighters and ambulance workers for, among other things, recruitment and retention purposes; and,

WHEREAS, Real Property Tax Law §466-a provides that up to 10% of the assessed value of a property owned, or co-owned, in the Fire District by a volunteer firefighter or ambulance worker may be exempted from the Fire District's taxes if the volunteer firefighter or ambulance worker meets, in accordance with the law, the criteria set forth in **EXHIBIT A**, attached hereto; and,

WHEREAS, the Fire District proposes to provide an exemption of 10% of the assessed value of a property owned, or co-owned, in the Fire District by a volunteer firefighter or ambulance worker if the Exemption Criteria set forth in **EXHIBIT A**, attached hereto, are met; and,

WHEREAS, the proposed Minimum Service Requirement to receive the exemption is set forth in **EXHIBIT A**, attached hereto, and such Minimum Service Requirement is between two (2) to five (5) years in accordance with the law; and,

WHEREAS, the proposed process for certification of a volunteer's status as an enrolled member, and the proposed process for certification of a volunteer's status as meeting the Minimum Service Requirement, is set forth in **EXHIBIT B**, attached hereto, and such processes are in accordance with the law.

NOW, THEREFORE, BE IT RESOLVED AND ORDERED, that the Board of Fire Commissioners of Accord Fire District will hold a public hearing on October 18 2023 at 6 pm at 22 Main Street Accord New York, to consider the proposed exemption of 10% of the assessed value of property owned, or co-owned, in the District by volunteer firefighters or ambulance workers that meet the criteria set forth in **EXHIBIT A** and are certified in accordance with the processes set forth in **EXHIBIT B**, and to hear all person that are interested in the adoption of such tax exemption; and,

BE IT FURTHER RESOLVED AND ORDERED that the Board of Fire Commissioners shall convene a meeting immediately following the public hearing to consider the proposed exemption of 10% of the assessed value of property owned, or co-owned, in the District by volunteer

firefighters or ambulance workers that meet the criteria set forth in **EXHIBIT A** and are certified in accordance with the processes set forth in **EXHIBIT B**; and,

BE IT FURTHER RESOLVED AND ORDERED that the Fire District Secretary shall cause a notice, specifying the time and place of the hearing, to be posted on the Fire District sign-board and website at least fifteen (15) days but not more than twenty (20) days, before the hearing in accordance with the notice requirements set forth in Town Law §175-c;

BE IT FURTHER RESOLVED AND ORDERED that the Fire District Secretary shall provide, in a timely fashion, a notice, specifying the time and place of the hearing, to the Town of Rochester, to be posted on the Town sign-board and website at least fifteen (15) days, but not more than twenty (20) days, before the hearing in accordance with the notice requirements set forth in Town Law §175-c.

EXHIBIT A

EXEMPTION CRITERIA

Real Property Tax Law §466-a provides that up to 10% of the assessed value of a property owned, or co-owned, in the Fire District by a volunteer firefighter or ambulance worker may be exempted from the Fire District's taxes if the volunteer firefighter or ambulance worker meets, in accordance with the law, the criteria below:

1. The volunteer is an enrolled active member of an incorporated fire company or voluntary ambulance service that serves the town or village in which the Fire District is located and is so certified as an enrolled active member, as determined by the Fire District, by the authority having jurisdiction for the incorporated fire company or voluntary ambulance service; and,
2. The volunteer has met the Minimum Service Requirement determined by the Fire District and is so certified, as determined by the Fire District, by the authority having jurisdiction for the incorporated fire company or voluntary ambulance service; and,
3. The volunteer resides in the town or village which is served by the incorporated fire company or voluntary ambulance service; and,
4. The property subject to the exemption is the primary residence of the volunteer; and,
5. The portions of the property that are not used exclusively for residential purposes, but are used for other purposes, shall be subject to taxation, and only the remaining portions shall be entitled to the exemption.

MINIMUM SERVICE REQUIREMENTS

The minimum service requirement upon which the exemption can be granted shall be at least 2 years of active membership, including credit for past service.

Active membership is defined as a volunteer who is subject to call for a firemanic, emergency medical, or other operational assignment which is covered by the VFBL (fire) or the VAWBL (ambulance), and who:

1. has attended a minimum of 24 calls in a calendar year, and
2. has attended a minimum of 12 drills & training events (including state and county classes, in-house company, training, work details and online training) in a calendar year, and
3. has attended a minimum of 3 company meetings in a calendar year, and
4. has completed and passed an annual physical,
5. has completed an annual 8-hour OSHA training and/or annual refresher or equivalent, and

6. has completed an annual sexual harassment training, and
7. has completed an annual Fit Test (if interior qualified), and
8. is a member in good standing and is otherwise in compliance with all standard operating guidelines and applicable codes of conduct, and
9. has not experienced a gap in their service of more than 2 continuous years except in the case that the volunteer experienced debilitating injury/disease/illness that prevented them from serving.

PAST SERVICE

Credit for past service in a fire company or fire companies, fire department or fire departments, or voluntary ambulance service or voluntary ambulance services, or any combination thereof, will be granted if such service occurred in any state, territory, or province of the United States, Indian reservations, and Canada, and the past service meets the current service requirements for an enrolled member of the fire company, fire department, or voluntary ambulance service of which the individual is a current enrolled member.

Credit for past service will only be granted for such service that occurred, in aggregate, within the last six (6) calendar years.

EXHIBIT B

CERTIFICATION PROCESS

Certifying a volunteer's status as an enrolled member.

A volunteer shall be certified as an enrolled member when such individual has been elected or appointed pursuant to the bylaws of the fire company, fire department, or voluntary ambulance service, and in the case of a fire company or fire department, such elected individual is approved by the authority having jurisdiction over said fire company or fire department pursuant to New York law.

Proof of such appointments, elections, and if applicable, approvals, shall be presented to the Fire District in the form of a written letter, or certified list, signed by the Chief Operational Officer and/or Secretary of the corporation to the Fire District.

Certifying a volunteer's status as meeting the minimum service requirement.

A volunteer shall be certified as meeting the minimum service requirements when such individual provides proof to the Fire District in the form of a written letter, or certified list, signed by the Chief Operational Officer and/or Secretary of the corporation in which they are a current enrolled member that certifies that the individual has met the minimum service requirements as defined by the Fire District.

CERTIFICATION FORM FOR ANNUAL EXEMPTIONS

I, _____, being the _____ of the _____ [fire company/fire department/voluntary ambulance service] hereby certify to the Fire District, pursuant to Real Property Tax Law §466-a, that the individuals listed below are enrolled members, as defined by the Fire District, of this _____ [fire company/fire department/voluntary ambulance service], and have met the minimum service requirements as defined by the Fire District, including active membership of at least 2 years, which includes credit for past service.

. Secretary

**RESOLUTION OF THE
ACCORD FIRE DISTRICT BOARD OF FIRE COMMISSIONERS
PURSUANT TO REAL PROPERTY TAX LAW §466-A TO PROVIDE
TAX RELIEF TO VOLUNTEER FIREFIGHTERS AND AMBULANCE WORKERS**

WHEREAS, the Board of Fire Commissioners of the Accord Fire District having duly convened this date for the purpose of holding a public hearing to take public comment on the proposed tax exemption for volunteer firefighters and ambulance workers pursuant to the provisions of Real Property Tax Law §466-a; and,

WHEREAS, the Board of Fire Commissioners has held the public hearing on the proposed tax exemption for volunteer firefighters and ambulance workers and has considered any comments made by members of the public.

NOW, THEREFORE, BE IT RESOLVED AND ORDERED, that the Board of Fire Commissioners of the Accord Fire District hereby grants a tax exemption of 10% of the assessed property value of property in the Fire District owned, or co-owned, by a volunteer firefighter or ambulance worker, provided that the exemption shall only apply to volunteers that meet the Exemption Criteria and the Minimum Service Requirements as set forth in **EXHIBIT A**, and provided that the exemptions shall only apply to volunteers that are certified in accordance with the certification processes set forth in **EXHIBIT B**, and

BE IT FURTHER RESOLVED AND ORDERED that the Fire District Secretary shall cause copy of this resolution is to be filed with the Town and County Assessors; and

BE IT FURTHER RESOLVED AND ORDERED that the Fire District Secretary shall cause copy of this resolution, along with the Certification Form For Annual Exemptions, to be distributed to every fire company, fire department, and voluntary ambulance service located within the Fire District, and to any resident by request.

Note: **EXHIBIT A** and **EXHIBIT B** should be copied above and placed here to serve as the exhibits for the final resolution.