

**NOTICE OF PUBLIC HEARING
COUNTY OF STEUBEN
LOCAL LAW TENTATIVELY NO. THREE FOR THE YEAR 2023**

NOTICE IS HEREBY GIVEN, that the Steuben County Legislature will hold a Public Hearing at the Steuben County Legislative Chambers, 3rd Floor Annex Building, Bath, New York on the 27th day of March 2023, at 10:00 a.m. upon County of Steuben Local Law Tentatively No. Three for the Year 2023, Amending Local Law No. Two for the Year 2007, Relative to Providing an Exemption for Real Property Owned by an Enrolled Volunteer Firefighter or Ambulance Worker.

The Legislative Chambers is accessible to persons with disabilities. If special accommodations are needed for persons with disabilities, those with hearing impairments, or those in need of translation from English, those individuals should contact the Clerk of the Legislature's Office at 607-664-2247 at least one week in advance of the hearing date to allow for necessary arrangements.

Said Local Law is 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 Steuben 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. It is the further intent of this Local Law to provide an additional lifetime exemption for volunteers who accrue more than twenty years of service within the County of Steuben. In addition thereto, Resolution No. 004-03 "Establishing the requisite criteria for eligibility shall be superseded by this law and its content incorporated herein, all to the extent as authorized by RPTL §466-a.

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 Steuben 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

(iv) the incorporated volunteer fire company or fire department and incorporated voluntary ambulance service has submitted to the Steuben County Director of [Office of Emergency Services] Public Safety 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 Steuben County Director of [Office of Emergency Services] Public Safety shall then review all potential candidates and certify those that meet the necessary criteria to be eligible for this exemption; and such member has been a member for at least five years.

(c) In addition thereto, any enrolled member of an incorporated volunteer fire company, fire department or incorporated voluntary ambulance service pursuant to Section 2b(iv) of this Local Law, 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 Steuben County.

(d) Un-remarried spouses of enrolled members of an incorporated volunteer fire company or incorporated volunteer ambulance service killed in the line of duty shall be eligible to reinstate or continue this exemption from taxation to the extent of ten percent of the assessed value of real property for county purposes, exclusive of special assessments, provided that:

(i) Such un-remarried spouse is certified by the authority having jurisdiction for the incorporated volunteer fire company, fire department or incorporated volunteer ambulance service as an un-remarried spouse of an enrolled member of such incorporated volunteer fire company, fire department or incorporated volunteer ambulance service who was killed in the line of duty; and

(ii) Such deceased volunteer had been an enrolled member for at least five years; and

(iii) Such deceased volunteer had been receiving the exemption prior to his or her death.

[(d)] (e) 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.

[(e)] (f) 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.

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 [2007] 2023 next succeeding the date on which this act shall have become a law.

Old material: []

New material: _____

ALL PERSONS ARE INVITED TO ATTEND AND BE HEARD.
“BY ORDER OF THE STEUBEN COUNTY LEGISLATURE”

Dated: March 6, 2023
Village of Bath, New York

BRENDA K. SCOTCHMER
CLERK OF THE LEGISLATURE
STEUBEN COUNTY