

**NOTICE OF PUBLIC HEARING
COUNTY OF STEUBEN
LOCAL LAW TENTATIVELY NO. TWO FOR THE YEAR 2026**

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 April, 2026, at 10:00 a.m. upon County of Steuben Local Law Tentatively No. Two for the Year 2026, Amending Local Law No. Eight for the Year 2023, Relative to 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.

Be it enacted by the Legislature of the County of Steuben 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 to encourage volunteerism for said purposes. To that end, by providing the following exemption it is the intent to encourage volunteerism for our various fire and ambulance companies. It is also the intent of this Local Law to provide an exemption for surviving spouses of an enrolled firefighter or ambulance worker of up to fifty per centum of the assessed value. In addition thereto, Resolution No. 004-03 "Establishing the requisite criteria for eligibility" shall be superseded by this law and its content incorporated herein, all to the extent as authorized by RPTL §466-a.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.

(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 services;

(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 an incorporated voluntary ambulance service has submitted to the Steuben County Director of 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 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 tent percent exemption as authorized by this

section for the remainder of [his or her] such member's life as long as [his or her] their primary residence is located within Steuben County.

(d) [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] Real property owned by a surviving spouse of an enrolled member of an incorporated volunteer fire company, fire department or incorporated voluntary ambulance service killed in the line of duty, shall be exempt from taxation to the extent of fifty per centum of the assessed valuation thereof. Within such Local Law or resolution, the local legislative body school district may reduce the percentage of exemption authorized pursuant to this section, provided, however, that:

(i) Such [un-remarried] surviving 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] a surviving 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

(ii) Such deceased volunteer had been an enrolled member for at least [five years] the minimum number of years of service, between two and five years, established by the municipality under this section; and

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

(e) Notwithstanding any other provision of law to the contrary, the provisions of this section shall apply to any real property held in trust solely for the benefit of a person or persons who would otherwise be eligible for a real property tax exemption, pursuant to subdivision (d) of this section, were such person or persons the owner or owners of such real property.

(i) For the purpose of this section, title to that portion of real property owned by a cooperative apartment corporation in which a tenant-stockholder of such corporation resides and which is represented by their share or shares of stock in such corporation as determined by its or their proportional relationship to the total outstanding stock of this corporation, including that owned by the corporation, shall be deemed to be vested in such tenant-stockholder.

(ii) Provided that all other eligibility criteria of this section are met, that proportion of the assessment of such real property owned by a cooperative apartment corporation determined by the relationship of such real property vested in such tenant-stockholder to such real property owned by such cooperative apartment corporation in which such tenant-stockholder resides shall be subject to exemption from taxation pursuant to this section and any exemption so granted shall be credited by the appropriate taxing authority against the assessed valuation of such real property; the reduction in real property taxes realized thereby shall be credited by the cooperative apartment corporation against the amount of such taxes otherwise payable by or chargeable to such tenant-stockholder.

(iii) Notwithstanding paragraph (ii) of this subdivision, a tenant-stockholder who resides in a dwelling that is subject to the provisions of either article two, four, five or eleven of the Private Housing Finance Law shall not be eligible for an exemption pursuant to this section.

(iv) Notwithstanding paragraph (ii) of this subdivision, real property owned by a cooperative apartment corporation may be exempt from taxation pursuant to this section by a municipality in which such real property is located only if the governing body of such municipality, after public hearing, adopts a local law, ordinance or resolution providing therefore.

[(e)] (f) 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.

[(f)] (g) 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

The within Local Law shall become effective immediately upon passage and applicable the next tax year following.

Old material: []

New material: _____

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

Dated: March 27, 2026

Village of Bath, New York

ROCHELLE L. CASSELBURY
CLERK OF THE LEGISLATURE
STEUBEN COUNTY