



# ULSTER COUNTY LEGISLATIVE NEWS

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**FOR IMMEDIATE RELEASE**

**January 26, 2017**

## **LEGISLATOR LOPEZ PROPOSES TAX CREDIT FOR Survivors of First Responders**

Ulster County Legislator Craig Lopez (R-Shawangunk) submitted a resolution that would grant a Home Rule request to allow Ulster County to implement a tax exemption under certain circumstances for the un-remarried spouses of volunteer firefighters and ambulance workers killed in the line of duty similar to the exemption that active volunteers may qualify for today.

"These trained volunteers not only risk their lives to save life and property, but they sacrifice precious family time and resources to receive the same training as paid first responders," praised Lopez. "I believe it is important that we offer some assistance to their surviving spouse and family in the event of a tragedy."

Lopez explained that volunteer fire and ambulance workers can qualify for some property tax exemptions if they meet certain criteria that include being an enrolled member of a volunteer fire department or ambulance service for 5 years. Currently, in Ulster County the spouse of the volunteer loses this exemption if or when the volunteer dies, even in the line of duty.

"If the Home Rule request is approved by the State Legislature, Ulster County ambulance and fire department volunteers could rest assured that their surviving spouse would be eligible to continue to receive the same tax exemptions they qualify for now," said Lopez.

Lopez, who is Chairman of the Ulster County Public Health and Social Service Committee, is a Legislative representative on the Fire Advisory Board. He recently learned that other counties in New York have been granted this Home Rule authority and felt this was the right thing to do for Ulster County's dedicated volunteer first responders.

The resolution is slated to go before the Law Enforcement and Public Safety Committee on January 31.

A full copy of the Resolution is attached.

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**Requesting Legislation Granting Ulster County Eligibility Under Article 4 Title 2 Section 466-f (L. 2005, C. 324) and Section 466-h (L. 2006, C. 305) Of The State Of New York Real Property Tax Law To Implement A County Local Law In Relation To A Tax Exemption For Un-Remarried Spouses of Volunteer Firefighters or Volunteer Ambulance Workers Killed In The Line Of Duty And For Un-Remarried Spouses Of Deceased Members Of Volunteer Fire Companies, Volunteer Fire Departments, Or Voluntary Ambulance Services**

Referred to: The Law Enforcement and Public Safety Committee (Chairman Briggs and Legislators Fabiano, Lapp, Maio, and Rodriguez), and The Ways and Means Committee (Chairman Gerentine and Legislators Allen, Bartels, Belfiglio, Briggs, Maio, and Maloney)

Legislator Craig V. Lopez offers the following:

WHEREAS, members of incorporated volunteer fire companies, fire departments and incorporated voluntary ambulance services provide invaluable services to the people of Ulster County, and

WHEREAS, these volunteers must undertake numerous hours of training to be certified and re-certified, on their own time and frequently at their own personal expense, and

WHEREAS, these volunteers discharge their duties, which are often dangerous and come at great personal sacrifice to both themselves and to their families, including the ultimate sacrifice of giving their very lives in service to others, without the expectation of any personal recognition or reward, and

WHEREAS, it is in the best interest of Ulster County to act to support such volunteers and their families, to maintain the existing ranks of the volunteer corps, to recognize long serving members, to honor those that gave their lives in volunteer service, and to encourage new members to join, and

WHEREAS, Ulster County was granted eligibility to implement a ten percent (10%) exemption from taxation for real property owned by an enrolled member of an incorporated volunteer fire company, fire department or incorporated voluntary ambulance service by Article 4 Title 2 Section 466-h (L. 2006, C. 250) of The State Of New York Real Property Tax Law, and

WHEREAS, Ulster County implemented the said ten percent (10%) tax exemption by duly enacting Local Law No. 13 of 2007 as codified at Chapter 312, Article IX of the Ulster County Administrative Code, and

**Resolution No. 31      February 15, 2017**

**Requesting Legislation Granting Ulster County Eligibility Under Article 4 Title 2 Section 466-f (L. 2005, C. 324) and Section 466-h (L. 2006, C. 305) Of The State Of New York Real Property Tax Law To Implement A County Local Law In Relation To A Tax Exemption For Un-Remarried Spouses of Volunteer Firefighters or Volunteer Ambulance Workers Killed In The Line Of Duty And For Un-Remarried Spouses Of Deceased Members Of Volunteer Fire Companies, Volunteer Fire Departments, Or Voluntary Ambulance Services**

WHEREAS, in recognition of the service and sacrifices of the eligible members of an incorporated volunteer fire company, fire department or incorporated voluntary ambulance service and to further promote the interests of Ulster County in maintaining and growing participation in such volunteer efforts that are so critical to its citizens, Ulster County finds it to be in its best interest to extend the said tax exemption to the un-remarried spouses of members killed in the line of duty and of deceased members of such incorporated volunteer fire companies, fire departments and incorporated voluntary ambulance services; now, therefore be it

RESOLVED, that the New York State Legislature and New York State Governor are requested to pass legislation granting Ulster County eligibility under Article 4 Title 2 Section 466-f (L. 2005, C. 324) and Section 466-h (L. 2006, C. 305) Of The State Of New York Real Property Tax Law to implement a County Local Law in relation to a tax exemption for un-remarried spouses of volunteer firefighters or volunteer ambulance workers killed in the line of duty and for un-remarried spouses of deceased members of an incorporated volunteer fire company, fire department or incorporated voluntary ambulance service; and, be it further

RESOLVED, that the Chairman and the Clerk of the Ulster County Legislature be authorized to execute and submit a Home Rule Request (Request by a Local Government for Enactment of a Special Law), pursuant to Article IX of the Constitution; and, be it further

RESOLVED that the said Home Rule Request ask that the State Legislature add to Section 466-f (L. 2005, C. 324) of the New York State Real Property Tax Law the following:

“Any local law or ordinance adopted pursuant to sections four hundred sixty-six, four hundred sixty-six-a, four hundred sixty-six-b, four hundred sixty-six-c, four hundred sixty-six-d, four hundred sixty-six-e or four hundred sixty-six-h (L. 2006, C. 250) of this title may be amended, or a local law, ordinance or resolution may be adopted to continue any exemption claimed under such statutes by an enrolled member of an

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incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service, to such deceased enrolled member's un-remarried spouse 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.”; and, be it further

RESOLVED, that the said Home Rule Request ask that the State Legislature add to Section 466-h (L. 2006, C. 305) of the New York State Real Property Tax Law the following:

“Any local law or ordinance adopted pursuant to sections four hundred sixty-six, four hundred sixty-six-a, four hundred sixty-six-b, four hundred sixty-six-c, four hundred sixty-six-d, four hundred sixty-six-e, four hundred sixty-six-f, four hundred sixty-six-g or four hundred sixty-six-h (L. 2006, C. 250) of this title may be separately amended, or a local law, ordinance or resolution may be separately adopted to continue an exemption or reinstate a pre-existing exemption to an un-remarried spouse of a deceased enrolled member of an incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service; 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

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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.”; and, be it further

RESOLVED, that these intentions be transmitted to New York State Senators George A. Amedore, John J. Bonacic, William J. Larkin, Jr. and James Seward, and New York State Assemblymen Kevin A. Cahill, Frank K. Skartados, Brian D. Miller, and Peter Lopez,

and moves its adoption.

ADOPTED BY THE FOLLOWING VOTE:

AYES:

NOES:

Passed Committee: Law Enforcement and Public Safety on \_\_\_\_\_.

Passed Committee: Ways and Means on \_\_\_\_\_.

FINANCIAL IMPACT:

NONE