RESOLUTION NO. 379

REQUESTING THE NEW YORK STATE LEGISLATURE TO AUTHORIZE MUNICIPALITIES STATEWIDE TO GRANT RESIDENTIAL PROPERTY TAX EXEMPTIONS TO VOLUNTEER FIRE AND AMBULANCE PERSONNEL AT 10 PERCENT OF THE ASSESSED VALUE

Introduced: 9/10/07
By Messrs. Gordon, Aidala, Aylward, Beston, Clenahan, Commisso, Cotrofeld, Horstmyer, Houghtaling, Infante, Mayo, Ms. McKnight, Messrs. Monjeau, Nichols, Reilly, Shafer, Mss. Willingham, Benedict, Messrs. Carman, Clouse, Ms. Prentiss and Mr. Hoblock:

WHEREAS, Since 1999, the State Legislature has authorized municipalities in 28 counties across New York to grant property tax exemptions to active volunteer firefighters and ambulance personnel on their primary residences, and

WHEREAS, The tax exemptions for 24 of those counties, including Albany, are limited to 10 percent of a home's assessed value up to $3,000, multiplied by the latest equalization rate for the particular community, while Nassau, Suffolk, Westchester and Montgomery counties are authorized to grant exemptions of 10 percent of the assessed value, a difference in formula that can amount to a substantial benefit to active volunteer firefighters and ambulance personnel, and

WHEREAS, The state legislative authorizations for the 28 counties to enact the tax exemptions have been granted on a county-by-county basis that applies only to a particular municipality, and differ not only in formula calculations but whether the permission extends to school districts, and

WHEREAS, Effective with the 2007 tax year, volunteer firefighters and ambulance personnel across the state for the first time will be eligible for a $200 state income tax credit, but because the new law precludes them from claiming both the income and property tax benefits at the same time, volunteers from the 24 counties can be expected to opt for the more advantageous income tax credit to maximize the benefit, and

WHEREAS, In order to give first responders in the volunteer service a true choice and to equalize benefits regardless of where the volunteer lives, this Honorable Body believes the State Legislature should provide equity among counties that wish to recognize the valuable services provided by volunteer fire and ambulance workers to their communities, and

WHEREAS, Additionally, a statewide approach would address a concern voiced by Governor Spitzer when he signed the enabling legislation for Albany

County on August 1st that following the 2010 census, the population range could exclude the targeted municipality and instead include municipalities the State Legislature never intended to cover, and

WHEREAS, The Governor further recommended that authorization should be available to any municipality that wishes to offer the tax exemptions to volunteer first responders, now, therefore be it

RESOLVED, That the Albany County Legislature requests the New York State Legislature to authorize counties statewide and the towns, villages and school districts within the counties to grant residential property tax exemptions to volunteer fire and ambulance personnel at 10 percent of the assessed value of their primary residences, and, be it further

RESOLVED, That the Clerk of the Albany County Legislature is directed to forward certified copies of this resolution to Senate Majority Leader Joseph L. Bruno, Assembly Speaker Sheldon Silver, Senator Neil Breslin, Assemblymen John McEneny, Ronald Canestrari, Robert Reilly and Timothy Gordon and to the appropriate County Officials.

Adopted by unanimous vote. 9/10/07
Ms. Barlette, Messrs. Dawson, Morse and Tunny abstained.