

PUBLIC HEARING
PROPOSED AMENDMENT TO CHAPTER 263, TAXATION LOCAL LAW
VOLUNTEER FIRE DEPARTMENTS AND
AMBULANCE SERVICE WORKERS TAX EXEMPTION
WEDNESDAY, FEBRUARY 1, 2006 , 7:00 P.M.
NEW WINDSOR TOWN HALL
NEW WINDSOR, NEW YORK

BOARD MEMBERS PRESENT: Supervisor Green, Councilman Finnegan, Councilwoman Weyant, Councilwoman Biasotti

OTHER OFFICIALS PRESENT: Comptroller Reis, Police Lieutenant Faricellia, Town Attorney Blythe, Highway Superintendent Fayo, Assessor Wiley

ABSENT OFFICIALS: Councilwoman Mullarkey

Supervisor Green called to order a Public Hearing regarding the proposed amendments to Chapter 263, Taxation Local Law, entitled "Volunteer Fire Departments and Ambulance Service Workers Tax Exemption".

The Town Clerk presented proof of publication as required by law.

Supervisor Green, "The next item on the agenda is the proposed local law exemption RP 466F for volunteer firefighters and volunteer ambulance corps. This is permissive legislation that was enacted by the State of New York last year I believe. Todd?"

Todd Wiley, "It was originally enacted several years ago just for Long Island and it has been working its way up through the local corridors, this is the first year that it is available in Orange County."

Supervisor Green, "This has also been adopted by the Orange County Legislature last year and I believe that several municipalities as well and some school districts are looking at it right now. Todd do you just want to speak to it for a minute and give the people an idea of about what it will cost?"

Todd Wiley, "The Town recognizes that members of the volunteer fire departments and ambulance services provide valuable services to the people of New Windsor. The purpose of this exemption is to help maintain the ranks and to encourage volunteers to join. This county, each town and school district has the option to adopt this legislation, thus far the county has adopted it, several of our neighboring towns are in the process of adopting it, to my knowledge none of the regional school districts are moving to adopt it. This exemption would reduce the assessment of each qualified member by ten percent, but cannot exceed \$3,000. dollars multiplied by the latest state equalization rate. We have estimated that a typical annual tax savings to be approximately sixteen dollars a year for the town tax, nine dollars a year for the county tax, for a combined savings of twenty five dollars a year. If the school districts adopted it, there would be an additional savings of fifty four dollars for a grand total of school, town and county of approximately seventy five dollars a year. To qualify the applicant must live in the Town of New Windsor, the property must be their primary residence, the property must be used exclusively for residential purposes, if it is not, the residential portion only may receive the exemption; plus be certified as an enrolled member for at least five years and be an enrolled member. They must file an application with the assessor each year on or before March 1st. The Town has the option to also grant this exemption for the lifetime of an enrolled member who has accrued twenty years of active service. The county opted to grant this lifetime exemption, the Town also intends on granting this lifetime exemption. Does anybody have any questions?"

Rebecca Jones, "The rate that you are talking about, the savings, are these rates established by Orange County or are these rates set by the Town?"

Todd Wiley, "It's a combination of rates. It's the equalization rate which is set by the State of New York and it's multiplied by \$3,000. times the equalization rate and it will give you a number, and we have estimated that number at \$475 had it been in effect for the January 2006 town and county bill. If you take that \$475 assessed value reduction and multiply it times the typical tax rates, and they vary because special districts are included on this exemption. If somebody lives in a water district and just down the street that property is not in a water district, their savings are going to deviate a little bit, so we couldn't tell anybody exactly how much they are going to save. We kind of took the typical home, we included the garbage district, the average rate for the fire districts, water districts, sewer districts, things of that nature, so there will a little fluctuation in the actual savings of a particular person."

Rebecca Jones, "I guess essentially what I wanted to know is the formula, is that set by the state or the county?"

Todd Wiley, "It's in the statute."

Leo Braun, "You didn't mention about residents which to me is an owner of a particular property."

Todd Wiley, "You do have to own property."

Leo Braun, "What happens if you rent or you happen to be living with your parents and you are a volunteer?"

Todd Wiley, "If you don't, are not named in the title of the property, you are not eligible. You have to own property."

Leo Braun, "A twenty five year old kid who lives with his parents. . ."

Todd Wiley, "Is not eligible. . . You have to own the property."

Supervisor Green, "Leo, that is by state statute, you must be the owner of real property to be eligible."

Todd Wiley, "You know a lot of times any of these real property tax exemptions that come out are all geared for property owners. In order to save money for all members, perhaps they could have done an income tax type savings in which anybody who pays income tax would get a reduction but they have elected to do a savings on the property tax."

Leo Braun, "Is there any particular way that a student, shall we say, can be a volunteer and still live with their parents or being in a rental property, can have a particular type of exemption? Basically what you are saying is that it is an incentive for volunteers."

Todd Wiley, "Absolutely, the only way would be to pass a new law. This law is crystal clear, you have to own property."

Louis Contini, "Didn't they have high school credit for like the younger kids?"

Supervisor Green, "I'll address that, Lou, what I think you are thinking about , there was talk at one time of giving a tuition deferment at the community colleges, that never came to fruition.... Which is really probably a very good idea, but it never happened."

Steven Coyle, "It seems that maybe we should look into the possibility of making a law of some type to help the citizens, the younger people that live here, who now cannot even afford to buy a home and we need more volunteers, and having more volunteers actually saves the Town money in the long run because we don't have to pay for a fully paid fire department or ambulance corps."

Todd Wiley, "All our power as far as exemptions on property tax law, all come from the state, so you need to talk to your state legislator."

Steve Coyle, "I'm not talking about that, I'm saying can the Town on its own, have some type of a law to reimburse, let's say somebody that's renting and they want to volunteer and there is no incentive, and they can't afford it? You know I can't volunteer now, I'm losing money just owning it. . . if I was young and I had to look into this I would say, 'Gee, the property owner gets some money, not that much, it's like. . .'"

Supervisor Green, "Steve, New York State being a home rule state, allows certain municipalities to enact certain laws that aren't covered by statute. It does not allow us to enact anything under Real Property Tax Law that does not fall under the state purview. We cannot just enact a tax exemption law on our own. It is not allowed by the state."

Todd Wiley, "And it is my understanding that we do have a small pension system for members of the volunteer ..."

Supervisor Green, "But again that is permissive legislation that we enacted, that we adopted, many years ago to assist volunteer ambulance and volunteer firemen. There is a pension fund now, which if they stay in long enough can be fairly..., Woody, do you know what the pension is? How much you can...?"

Craig Woods, "They just raised it, after you do five years, they add to it every year, I'm not sure what it is up to now. They are trying to make it more lucrative so we can get more individuals to join."

Supervisor Green, "There is a pension fund, we are getting a little far afield with that, but there is a pension fund. Jean, did you have something?"

Jean Antonelli, "There is also a pension fund for the ambulance corps. I believe that students who are volunteers in the ambulance corps and probably the fire department, can get some assistance if they are going to college. If I wanted to take a course or something, I could get credit."

Supervisor Green, "I know there was talk of enacting it, I never saw it happen while I was in the legislature. There was a tuition credit?"

Todd Wiley, "Any other questions relating to the volunteer firefighters and ambulance workers exemption?"

Hearing no one else wishing to speak, Supervisor Green entertained a motion to close the Public Hearing.

Motion by Councilman Finnegan, seconded by Councilwoman Weyant that the Town Board of the Town of New Windsor close the Public Hearing regarding Proposed Local Law #1-2006 entitled "*Volunteer Fire Departments and Ambulance Services Tax Exemption*" at 7:15 P.M.

Roll Call: All Ayes

Motion Carried: 4-0

Motion by Councilman Finnegan, seconded by Councilwoman Weyant that the Town Board of the Town of New Windsor adopt Local Law #1-2006, entitled "*Volunteer Fire Departments and Ambulance Services Tax Exemption*", as per the copy attached to the Minutes, marked #1. Also authorize the Town Clerk to advertise same as required by law.

Roll Call: All Ayes

Motion Carried: 4-0

Respectfully submitted,

DEBORAH GREEN
TOWN CLERK

/clc