

## **LEGAL NOTICE OF PUBLIC HEARING**

PLEASE TAKE NOTICE, that the Town Board of the Town of Poughkeepsie will conduct a public hearing on Wednesday, February 15, 2023 at 7:00 p.m., or as soon thereafter as public comment can be heard, at the Town of Poughkeepsie, Town Hall, One Overocker Road, Poughkeepsie, NY, to afford all interested parties an opportunity to be heard and seek public comment concerning local realty tax law exemption amendments to Chapter 183, specifically the addition of "Article V, §183.12 - 183.16. Volunteer Firefighters and Volunteer Ambulance Workers Exemption",

AND ALSO PLEASE TAKE FURTHER NOTICE, that the said proposed local law amendment is available in full form at the Town Clerk's Office, One Overocker Road, Poughkeepsie, N.Y. Monday thru Friday between the hours of 8:00 AM-4:00 PM and at our website- [TownofPoughkeepsie.com](http://TownofPoughkeepsie.com) on the public hearing page

By Order of the Town Board of the Town of Poughkeepsie

Felicia Salvatore, Town Clerk  
Town of Poughkeepsie  
February 2, 2023

**RESOLUTION 2:1 - #2 of 2023**

WHEREAS, the Town Board has been advised by the Town Assessor that local realty tax law exemption amendments may be made to Chapter 183, specifically the addition of "Article V, §183.12 - 183.16. Volunteer Firefighters and Volunteer Ambulance Workers Exemption", and

WHEREAS, the proposed amendments are annexed hereto as Exhibit A and incorporated herein as if recited verbatim, with the words underlined to be added, and those words ~~stricken~~ to be deleted, and the Town Board does direct that said amendments be spread across the record as if they, in fact, had been read verbatim; now therefore

BE IT RESOLVED, that the Town Board of the Town of Poughkeepsie does hereby set the 15<sup>th</sup> day of February, 2023 at 7:00 pm at the Town Hall, Town of Poughkeepsie, One Overocker Road, Poughkeepsie, NY as the date, time and place of a public hearing to consider these local law amendments, and it directs the Town Clerk to post and publish notice of said public hearing, and

BE IT FURTHER RESOLVED, that the Town Board of the Town of Poughkeepsie determines that because the approval of this tax exemption local law will not involve activities which could effect the environment it is not an Action subject to the State Environmental Quality Review Act review; and

BE IT FURTHER RESOLVED, that said local law, if adopted, shall take effect immediately upon filing with the Secretary of State.

Dated: February 1, 2023

Moved: Anne Burger

Seconded: Jeffrey Renihan

Motion passes fails: Ayes 6 Nays 0

JEN/mem  
t-1/23/2023  
m-2/1/2023

		AYE	NAY	ABSTAIN
<u>PRESENT/ABSENT</u>	Councilman Renihan	<u>✓</u>	_____	_____
<u>PRESENT/ABSENT</u>	Councilman Carlos	<u>Absent</u>	_____	_____
<u>PRESENT/ABSENT</u>	Councilwoman Burger	<u>✓</u>	_____	_____
<u>PRESENT/ABSENT</u>	Councilman Cifone	<u>✓</u>	_____	_____
<u>PRESENT/ABSENT</u>	Councilman Krakower	<u>✓</u>	_____	_____
<u>PRESENT/ABSENT</u>	Councilwoman Shershin	<u>✓</u>	_____	_____
<u>PRESENT/ABSENT</u>	Supervisor Baisley	<u>✓</u>	_____	_____

Chapter 183  
TAXATION

Article I

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Article V – Tax Exemption for Volunteer Fire and Ambulance Company Members

§183.12        The purpose of this Article is to grant a partial exemption from taxation for qualifying volunteer firefighters and EMT workers in the Town of Poughkeepsie (“Town”) as authorized by §466-a of the Real Property Tax Law.

§183.13.        Exemption granted.

- 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 the Town shall be exempt from taxation to the extent of 10% of the assessed value of such property for Town tax assessments.

§ 183.14        Eligibility

- A. Such exemption shall be granted to an enrolled member of an incorporated volunteer fire company, fire department or incorporated voluntary ambulance company serving the Town of Poughkeepsie who resides in the Town provided that:
1. the applicant resides in the Town which is served by such incorporated volunteer fire company or fire department or incorporated voluntary ambulance service;
  2. the property is the primary residence of the applicant;
  3. 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
  4. the applicant has been certified by the authority having jurisdiction for the incorporated volunteer fire company, fire department, or voluntary ambulance service as an enrolled member of such incorporated volunteer fire company, fire department, or voluntary ambulance service for at least 2 years.
- B. Proof of certification must be submitted to the Town Assessor, together with the application for an exemption, which shall include but is not limited to the following:
1. The exact date the applicant became an enrolled member of an incorporated volunteer fire company, fire department or incorporated voluntary ambulance service; and
  2. Proof of residency, shown through a valid New York State Driver’s License, Non-Driver ID, or current New York State Car Registration; and

3. Proof of home ownership is required, as shown by a deed or certificate of shares.
- C. Except as otherwise provided herein, recertification is required each year. Applicants must provide to the Assessor proof of home ownership, and continuing membership from the authority having jurisdiction for the incorporated volunteer fire company, fire department, or voluntary ambulance service on or before the taxable status date.

§ 183.15. Grant of lifetime exemption and exemption for un-remarried spouses

- A. Any enrolled member of an incorporated volunteer fire company, fire department or incorporated voluntary ambulance service 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 article for the remainder of his or her life as long as his or her primary residence is located within the Town.
- B. Un-remarried spouses of volunteer firefighters or volunteer ambulance workers killed in the line of duty shall be entitled to continue an exemption or reinstate a pre-existing exemption claimed under this Article by an enrolled member of an 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.
- C. Un-remarried spouses of deceased volunteer firefighters or volunteer ambulance workers shall be entitled 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 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.

§ 183.16. Application and no diminution of certain real property tax benefits

- A. Application for such exemption, with the certification and other required documents, shall be filed with the Town Assessor on or before the taxable status date (March 1 of 2023, and March 1 thereafter) on a form as prescribed by the New York State Commissioner of Taxation and Finance.
- B. 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 Article 4 of the Real Property Tax Law on the effective date of this article shall suffer any diminution of such benefit because of the provisions of this article.