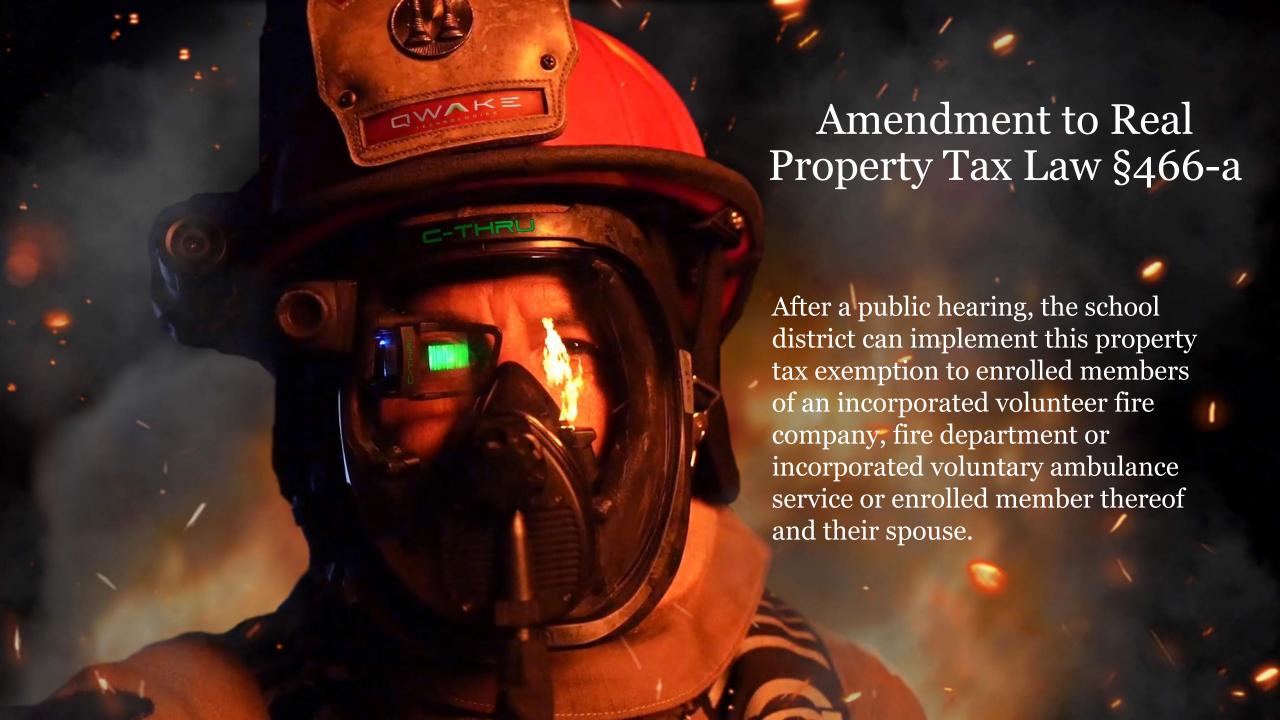


Volunteer Firefighters & Ambulance Workers Exemption

October 11, 2023
Board of Education Meeting
Presented by Alita McCoy Zuber,
Assistant Superintendent for Business

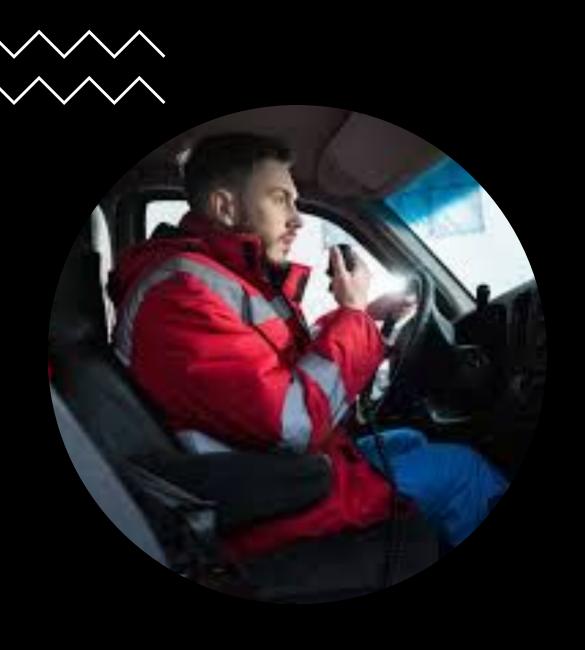




Eligibility Requirements

- 1. Must reside in the city, town, or village serviced by the incorporated volunteer fire company, fire department, or incorporated volunteer ambulance service;
- 2. The property must be the primary residence of the member (rental units are not included);
- 3. The property must be used exclusively for residential purposes, or if not, then only those portions used exclusively for residential purposes are eligible for the exemption; and
- 4. The volunteer must be certified by the authority having jurisdiction over the incorporated volunteer fire company, fire department, or voluntary ambulance service as an enrolled member for the minimum years of service, in accordance with the certification procedure adopted by the governing body.





OUFSD Board of Education Exemption Decisions:

- Must set the minimum years of service to be eligible for the exemption between two (2) and five (5) years of service;
- Determine the procedure by which it certifies members years of service (Administered through the Assessor's Office annually).
- Determine partial exemption amount up to no more than 10% of the assessed value of their residence.
- Decide if it will offer a lifetime exemption, of 10% of the residential property's assessed value, to eligible members with 20 or more years of service, so long as the member's primary residence is located within the same county.
- And determine if it will authorize an un-remarried spouse to maintain the exemption or may reinstate a pre-existing exemption claimed by the enrolled member prior to his/her death if a volunteer firefighter or volunteer ambulance is killed in the line of duty.*, , , ,

^{*}Restrictions apply.

Taxpayer Impact

Ossining*:

- 63 eligible parcels totaling \$2.9M in exempt Assessed Value (AV).
- There are 8,000 taxable parcels in Ossining totaling \$4.5B in Assessed Value.
- The impact for taxpayers is \$9/year (\$63,000/7,040).

Yorktown Heights*:

• There are 61 eligible parcels in the Lakeland and Yorktown school districts. There are no eligible parcels in OUFSD.

North Castle*:

• Eligible parcels totaling \$51.3K in Assessed Value (AV) which represents a total exemption amount \$6,339 in school taxes. There are 625 total parcels in the Town of New Castle. The cost to individual tax parcels is \$10.14 per year for school taxes.



^{*} Information provided by Ossining, Yorktown and New Castle Assessors.

Question: Is there a minimum amount of time a person must commit in order to take advantage of the benefit? (I am unclear on what being "certified by the authority having jurisdiction over the incorporated volunteer company" actually entails, who determines this, and what impact a change in the eligibility requirements may have. For example, could the fire department, in an effort to attract new volunteers, lower the amount of time needed to volunteer in order to take advantage of this benefit?

Answer: The authority having jurisdiction over the incorporated volunteer company, and administering certification standards, is either the Board of Commissioners in a fire district served by the company or, in its absence, the Village Board of Trustees. Real Property Tax Law Section 466-A allows the governing body of the taxing jurisdiction extending the benefit to the period of service between 2 and 5 years. The Board of Education can thus set this period of service requirement for purposes of a school tax exemption. However, uniformity as to length of service among all taxing jurisdictions is advised.

Question: Would a spousal exemption become a lifetime exemption provided the spouse never remarries? Do we have authority to set a limit here?

Answer: The statute does not provide leeway to set a limit – under either the "deceased member" spousal exemption of "killed in the line of Duty" spousal exemption, the un-remarried spouse will hold the exemption until re-married, etc. Keep in mind that the extension of this exemption benefit has its own set of service requirements.

Question: Do the 63 eligible parcels assume that volunteers are eligible after 2 years of service? 5?

Answer: Unable to provide a definitive response to this at this time. Assessor will need to get back to us

Question: Do the financial impacts on this slide assume a 10% assessed value exemption?

Answer: Yes, for the Town of New Castle and Ossining..

Question: Are we aware of the median number of years of service in the fire department? (I am trying to understand the potential impacts of a lifetime exemption).

Answer: No, we do not have that information available at this time. The Ossining Assessor will get back to us.

Question: Would any lifetime exemptions apply retroactively? If yes, do we know how many already retired volunteers with 20 years reside in Ossining and is this incorporated into the figures presented?

Answer: It includes all, after 20 years they are not required to renew.

Question: Would households who live and volunteer in neighboring communities but pay Ossining school taxes be impacted? (For example, a Newcastle resident who volunteers for the Newcastle fire department but resides within Ossining school district borders)

Answer: Yes, if the exemption is extended, it applies to all properties and volunteer firefighter/ambulance worker owners that are eligible.

Question: Do we know what other municipalities in our area have acted on this so far?

Answer: Westchester County and the Town and Village of Ossining. They adopted 2 years of Service.





Next Steps:

- Determine first:
 - If the Board of Education will offer the exemption;
- Determine next:
 - Exemption Limits (up to 10%)
 - Years of Service (2-5Years)
 - Lifetime Eligibility
 - If the Unmarried Spouse of a Volunteer Firefighter or Ambulance Worker killed in the line of duty will be provided an exemption.
- Hold a Public Hearing
- Notify the Assessor's Office prior to the taxable status date of May 1, 2024.

