



BOARD OF SUPERVISORS

10/15/2024

RESOLUTION 262 – 2024

Introduced by Law and Finance: Supervisors M. Veitch, Edwards, Grasso, Lant, Ostrander, Tollisen, and K. Veitch

INTRODUCING A PROPOSED LOCAL LAW IDENTIFIED AS INTRODUCTORY NO. 3, PRINT NO. 1 OF 2024 ENTITLED “A LOCAL LAW AMENDING LOCAL LAW NO. 3 OF 2006 AS AMENDED BY LOCAL LAW NO. 1 OF 2023 TO PROVIDE AN EXTENSION OF THE TAX EXEMPTION FOR VOLUNTEER FIREFIGHTERS, VOLUNTEER AMBULANCE WORKERS, AND UN-REMARRIED SPOUSES OF VOLUNTEER FIREFIGHTERS AND VOLUNTEER AMBULANCE WORKERS KILLED IN THE LINE OF DUTY” AND SCHEDULING A PUBLIC HEARING THEREON

WHEREAS, this Board of Supervisors approved Local Law No. 3 of 2006 that granted a partial exemption from county taxation to the extent of ten per centum on the assessed value of real property which is owned by enrolled numbers of an incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service in Saratoga County; and

WHEREAS, this Board approved Local Law No. 1 of 2023, which amended Local Law No. 3 of 2006, to establish eligibility criteria for the real property tax exemption for volunteer firefighters and volunteer ambulance workers, provide a lifetime tax exemption to volunteer firefighters and volunteer ambulance workers with at least twenty (20) years of active service, and expand the eligibility for the tax exemption to un-remarried spouses of a volunteer firefighter or volunteer ambulance worker; and

WHEREAS, the New York State Legislature passed an amendment to the Real Property Tax Law (hereinafter “RPTL”) adding § 466-1, which authorizes a municipality to adopt a local law to extend a real property tax exemption to any volunteer firefighter or volunteer ambulance worker who resides in the municipality and provides such volunteer services to a neighboring city, village, town, county, or school district, and un-remarried spouses of volunteer firefighters and volunteer ambulance workers; and

WHEREAS, on September 27, 2024, Governor Kathy Hochul signed the amendment to the RPTL into law, effective immediately; and

WHEREAS, this Board wishes to amend Local Law No. 3 of 2006, as amended by Local Law No. 1 of 2023, to provide the tax exemption to County residents who provide such volunteer services to a neighboring city, village, town, county, or school district; and

WHEREAS, a proposed Local Law, identified as Introductory No. 3, Print No. 1 of 2024, entitled “A LOCAL LAW AMENDING LOCAL LAW NO. 3 OF 2006 AS AMENDED

BY LOCAL LAW NO. 1 OF 2023 TO PROVIDE AN EXTENSION OF THE TAX EXEMPTION FOR VOLUNTEER FIREFIGHTERS, VOLUNTEER AMBULANCE WORKERS, AND UN-REMARRIED SPOUSES OF VOLUNTEER FIREFIGHTERS AND VOLUNTEER AMBULANCE WORKERS KILLED IN THE LINE OF DUTY,” requires a public hearing pursuant to RPTL section 466-a[1]; now, therefore, be it

RESOLVED, that the Board of Supervisors shall hold a Public Hearing on November 13, 2024 at 4:25 p.m. in the Meeting Room of the Saratoga County Board of Supervisors at 40 McMaster Street, Ballston Spa, New York 12020, on the proposed Local Law; and be it further

RESOLVED, that the Clerk of the Board shall publish notice of the Public Hearing in the official County newspapers in the manner prescribed by law; and be it further

RESOLVED, that this Resolution shall take effect immediately.

BUDGET IMPACT STATEMENT: No budget impact.

October 15, 2024 Regular Meeting

Motion to Adopt: Supervisor M. Veitch

Second: Supervisor Madigan

AYES (220,505): Eric Connolly (11831), Joseph Grasso (4328), Philip C. Barrett (19014.5), Angela Thompson (19014.5), C. Eric Butler (6500), Robert Anderson (1333), James D. Arnold (3525), Kevin Veitch (8004), Arthur M. Wright (1976), Kevin Tollisen (25662), Cynthia Young (17130), Scott Ostrander (18800), Jesse Fish (16202), Willard H. Peck (5242), Sandra Winney (2075), Ian Murray (5808), Michele Madigan (14245.5), Matthew E. Veitch (14245.5), David Ball (8208), John Lant (17361)

NOES (0):

ABSENT (15,004): Diana Edwards (819), Thomas Richardson (5163), Edward D. Kinowski (9022)

INTRODUCTORY NO. 3

PRINT NO. 1

INTRODUCED BY SUPERVISORS: M. Veitch, Edwards, Grasso, Lant, Ostrander, Tollisen,
K. Veitch

COUNTY OF SARATOGA
LOCAL LAW - 2024

A LOCAL LAW AMENDING LOCAL LAW NO. 3 OF 2006 AS AMENDED BY LOCAL
LAW NO. 1 OF 2023 TO PROVIDE AN EXTENSION OF THE TAX EXEMPTION FOR
VOLUNTEER FIREFIGHTERS, VOLUNTEER AMBULANCE WORKERS, AND UN-
REMARRIED SPOUSES OF VOLUNTEER FIREFIGHTERS AND VOLUNTEER
AMBULANCE WORKERS KILLED IN THE LINE OF DUTY

BE IT ENACTED by the Saratoga County Board of Supervisors as follows:

SECTION 1. Title. This Local Law shall be known as “A LOCAL LAW AMENDING LOCAL
LAW NO. 3 OF 2006 AS AMENDED BY LOCAL LAW NO. 1 OF 2023 TO PROVIDE AN
EXTENSION OF THE TAX EXEMPTION FOR VOLUNTEER FIREFIGHTERS,
VOLUNTEER AMBULANCE WORKERS, AND UN-REMARRIED SPOUSES OF
VOLUNTEER FIREFIGHTERS AND VOLUNTEER AMBULANCE WORKERS KILLED IN
THE LINE OF DUTY”

SECTION 2. That subdivision (a) of Section 2 of Local Law No. 3 of 2006 as amended by
Local Law No. 1 of 2023 be amended to read as follows:

- (a) Real property owned by an individual who has been an enrolled member of an
incorporated volunteer fire company, fire department or incorporated voluntary
ambulance service which provides service in the Town of Clifton Park or to a
neighboring city, village, town, county or school district and who resides in real
property in the Town of Clifton Park shall be exempt from taxation to the extent of
10% of the assessed value of such property for Town, Highway and Special District
tax purposes.

SECTION 3. This Local Law shall become effective as provided in Municipal Home Rule Law § 27.

EXPLANATION – Matter that is underscored is new; matter in brackets [-] is old law to be replaced.