



# BOARD OF SUPERVISORS

11/19/2024

## RESOLUTION 299 – 2024

Introduced by Supervisors K. Veitch and Richardson

**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. 4, 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-REMARIED 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 December 11, 2025 at 4:30 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.

November 19, 2024 Regular Meeting

Motion to Adopt: Supervisor Murray

Second: Supervisor Richardson

AYES Eric Connolly (11831), Joseph Grasso (4328), Philip C. Barrett (19014.5), Angela Thompson (19014.5), C. Eric Butler (6500), Harry Brennan (819), Robert Anderson (1333), James D. Arnold (3525), Kevin Veitch (8004), Kevin Tollisen (25662), Cynthia Young (17130), Thomas Richardson (5163), Scott Ostrander (18800), Ian Murray (5808), Michele Madigan (14245.5), Matthew E. Veitch (14245.5), David Ball (8208)

NOES (0):

ABSENT (51,878): Arthur M. Wright (1976), Jesse Fish (16202), Willard H. Peck (5242), Sandra Winney (2075), Edward D. Kinowski (9022), John Lant (17361)

INTRODUCTORY NO. 4  
PRINT NO. 1  
INTRODUCED BY SUPERVISORS:

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 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 in Saratoga County or in a neighboring county and who resides in Saratoga County shall be exempt from taxation to the extent of ten percent of the assessed value of such property for County purposes, exclusive of special assessments.
- (b) Such exemption shall not be granted to an enrolled member of an incorporated volunteer fire company, fire department or incorporated voluntary ambulance service residing in such County unless:

~~[(1) The applicant resides in the city, town or village which is served by such incorporated volunteer fire company or fire department or incorporated ambulance service;]~~

~~[(2)]~~ (1) The property is the primary residence of the applicant;

~~[(3)]~~ (2) 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)]~~ (3) The incorporated volunteer fire company or fire department or incorporated voluntary ambulance service has certified that the applicant has been an enrolled member of such incorporated voluntary fire company, or fire department, or incorporated voluntary ambulance service for at least two years and remains an active enrolled member.

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.