

ADMINISTRATIVE SERVICES COMMITTEE AGENDA
(County Clerk, Historian, Real Property, Veterans and Elections)

Real Property Agenda

Date: March 7, 2023

Time: 10:30 AM

APPROVAL OF MINUTES:

- Motion to approve 2/7/2023 minutes.

FINANCIAL:

- YTD Budget Report.
- Revenue & Expense Breakdown.

OLD BUSINESS:

- Second notice for senior exemption – waiting for final numbers.
- Village of Newark Valley tax bills – Printed and picked up.
- RPTL 466-a - Volunteer Firefighter and Volunteer Ambulance Worker Exemption:
 - Waiting for numbers to calculate impact.
 - Sample local laws from Albany and Greene Counties.

NEW BUSINESS:

- March 1st Taxable Status Date.
- BAR Training.
- County Directors Conference feedback.

PERSONNEL:

- N/A

RESOLUTIONS:

- N/A

PROCLAMATIONS:

- N/A

ADJOURNMENT:

Steven Palinosky, Real Property Director

ADMINISTRATIVE SERVICES COMMITTEE MINUTES

TIOGA COUNTY OFFICE OF REAL PROPERTY TAX SERVICES

February 7th, 2023

ATTENDANCE:

LEGISLATORS: Committee Chair Mullen, Legislator Brown, Legislator Ciotoli,
Legislator Standinger

EX-OFFICIO: Legislative Chair Sauerbrey

STAFF: Legislative Clerk Haskell

GUESTS: N/A

APPROVAL OF MINUTES: Motion to approve all Department January 3, 2023, committee meeting minutes. Motion made by Legislator Brown, seconded by Legislator Ciotoli; motion carries unanimously.

FINANCIAL: Reviewed Real Property budget YTD and January revenue/expense. Briefly discussed County cost for Second Notice mailouts.

OLD BUSINESS:

- Town & County tax bills – normal number of requests for extra copies of bills, three Correction of Errors submitted, one Correction / Refund request pending.
- Second Notice for Senior Exemption.
 - o Information regarding the new law were sent out to all Assessors, Town Supervisors and Town Clerks.
 - o County Real Property offered to print postcards, and print labels as needed. Towns would be required to label the postcards and cover postage.
 - o County Real Property printed postcards for Candor, Newark Valley, Nichols, Owego, Richford, and Tioga. Barton declined the offer of postcards, Berkshire and Spencer did not reply.

NEW BUSINESS:

- Preparing to print Village of Newark Valley tax roll and tax bills.
- Discussed RPTL 466-a, new Volunteer Firefighters and Voluntary Ambulance Workers exemption.
 - o To be adopted individually by Counties, Towns, Village, School Districts, etc. by local law / resolution.
 - o Local law / resolution would determine years of service needed to begin receiving exemption (2 to 5 years) and amount of exemption (up to 10%).

- o Discussed membership parameters to receive the exemption – Active, social, part time (Fire Police) etc.
- o Initial rough estimate for Town of Owego indicates increase of \$0.11 per \$1,000 of assessed value to other Owego property owners for Town & County taxes.
- o Real Property will continue to gather data to determine exemption impact for all municipalities.

PERSONNEL:

- New Office Specialist III introduced, Karen Hall, who comes from the Town of Nichols where she was Town Clerk.
- Director to NYSACDRPTS Winter Conference in Albany 27 February to 1 March.

RESOLUTIONS/PROCLAMATIONS: N/A

EXECUTIVE SESSION: N/A

ADJOURNMENT: 11:00 AM

Steven B Palinosky
Director, Tioga County Real Property Tax Services



TIOGA COUNTY, NEW YORK

Tioga County YEAR-TO-DATE BUDGET REPORT

FOR 2023 02

ACCOUNTS FOR:	ORIGINAL APPROP	TRANSFERS/ADJUSTMENTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
A General Fund							
A1355 Assessments							
A1355 412900 Tax Maps & Assessm	-24,000	0	-24,000	-715.00	.00	-23,285.00	3.0%
A1355 510010 Full Time	106,966	0	106,966	9,114.10	.00	97,851.90	8.5%
A1355 540180 Dues	300	0	300	.00	.00	300.00	.0%
A1355 540320 Leased/Service Equ	2,500	0	2,500	414.34	84.01	2,001.65	19.9%
A1355 540420 Office Supplies	1,400	0	1,400	157.32	.00	1,242.68	11.2%
A1355 540450 Payment To State	10,650	0	10,650	.00	.00	10,650.00	.0%
A1355 540480 Postage	200	0	200	.00	.00	200.00	.0%
A1355 540650 Taxes	3,000	0	3,000	.00	.00	3,000.00	.0%
A1355 540731 Training/State Req	400	0	400	225.00	.00	175.00	56.3%
A1355 540733 Training/All Other	1,500	0	1,500	.00	.00	1,500.00	.0%
A1355 581088 State Retirement F	10,331	0	10,331	1,010.26	.00	9,320.84	9.8%
A1355 583088 Social Security Fr	7,629	0	7,629	876.65	.00	6,752.01	11.5%
A1355 584088 Worker's Compensat	2,449	0	2,449	244.85	.00	2,203.83	10.0%
A1355 585588 Disability Insuran	136	0	136	13.05	.00	122.67	9.6%
A1355 586088 Health Insurance F	25,721	0	25,721	1,028.68	.00	24,691.82	4.0%
A1355 588988 Eap Fringe	29	0	29	3.05	.00	26.07	10.5%
TOTAL Assessments	149,210	0	149,210	12,372.30	84.01	136,753.47	8.3%
TOTAL General Fund	149,210	0	149,210	12,372.30	84.01	136,753.47	8.3%
TOTAL REVENUES	-24,000	0	-24,000	-715.00	.00	-23,285.00	
TOTAL EXPENSES	173,210	0	173,210	13,087.30	84.01	160,038.47	

**Real Property Revenue and Expense Breakdown
February 2023**

Account	Amount	Description
320		
Leased Service Equipment	\$127.21	Xerox Copier
731		
Training / State Req	\$150.00	Required Trainin Class
Total Expenses	\$277.21	
Income Sources		
Maps to Public/Appraisers/Realtor	\$15.00	February Cash Revenue
Total Revenue	\$15.00	

LOCAL LAW NO. ____ FOR 2023

A LOCAL LAW OF THE COUNTY OF ALBANY PROVIDING REAL PROPERTY TAX EXEMPTIONS FOR VOLUNTEER FIREFIGHTERS AND AMBULANCE WORKERS PURSUANT TO SECTION 466-A OF THE REAL PROPERTY TAX LAW

BE IT ENACTED by the Legislature of the County of Albany as follows:

SECTION I. Legislative intent and purpose.

a. The Albany County Legislature finds and determines that attracting and retaining quality volunteer firefighters and emergency medical personnel is one of the most critical problems facing a number of communities in Albany County and that maintaining effective emergency protection depends on the ability to train and retain volunteers.

b. The Legislature finds and determines that it is essential for the County and its municipalities to provide real property tax exemptions as an incentive to attract new volunteers and help combat a persistent and alarming decline in the number of volunteers serving as active responders to fire and medical emergencies and unless recruits are found to replace retiring volunteers and seasoned members are encouraged to continue their volunteer service, the health and safety of citizens served by the volunteer firefighter and emergency medical personnel corps may be jeopardized.

c. The Legislature further finds and determines that real property tax exemptions are an appropriate way to recognize the personal sacrifices and dedication of these community-spirited men and women who unselfishly give their time and risk their safety to protect their neighbors without compensation.

d. The purpose of this Local Law is to adopt the real property tax exemptions provided for volunteer firefighters and emergency medical personnel in accordance with Section 466-a of the Real Property Tax Law to read as follows.

Section 1. Real Property Tax Exemption.

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 County of Albany shall be exempt from taxation to the extent of 10 percent of the assessed value of such property for County purposes, exclusive of special assessments.

Section 2. Qualifications.

Such exemption shall only be granted to an enrolled member of an incorporated volunteer fire company, fire department or incorporated voluntary ambulance services if:

- (a) the applicant resides in the County of Albany and is a member of an incorporated volunteer fire company or fire department or incorporated voluntary ambulance service which provides service within the city, village, town or school district.
- (b) the real property which is the subject of such exemption is the primary residence of the applicant.
- (c) the real 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 Local Law.
- (d) the applicant has obtained and displayed a certificate issued by the authority having jurisdiction for the incorporated volunteer fire company or fire department indicating that the applicant has been an enrolled member of such incorporated volunteer fire company or fire department for at least two years or the applicant has been certified by the authority having jurisdiction for the incorporated voluntary ambulance service as an enrolled member of such incorporated voluntary ambulance service for at least two years.

Section 3. Continuation of eligibility requirements.

The applicant shall maintain continual eligibility for the exemption in accordance with General Municipal Law Section 217 requirements for the Service Award Program, which defines active service as the accrual of a total of fifty (50) points during each anniversary year in accordance with the following:

- (1) One point shall be granted to a volunteer firefighter or member of a volunteer ambulance corps for each of the following activities performed:
 - (a) Participation in a single training session.
 - (b) Participation in a single drill.
 - (c) Completion of a single work night.
 - (d) Completion of each year of service.
 - (e) Election or appointment to a position within the volunteer company, including as a delegate to a firefighter's convention.
 - (f) Teaching a public education fire prevention class without compensation to a school, non-profit, or civics organization.
 - (g) Attendance at a single official meeting of a volunteer company.
 - (h) Participation in a single response and/or standby.
 - (i) Volunteers either temporarily and totally, or partially and permanently disabled, as certified by the workers compensation board, during the course of service or while actively engaged in

providing line of duty services, shall receive five (5) points for each full month of disability.

- (j) Volunteers whose continuous service is interrupted by up to four years of full-time active military duty are eligible for fifty (50) points each full year, prorated for service less than a year.
- (2) At the start of a new anniversary year, the total number of points accumulated by each individual shall return to zero.
- (3) A fifty (50) point total must be accumulated by the end of each year of service to remain eligible for the ten percent (10%) reduction of county, town, village and school real property taxes.

Section 4. Twenty year active members.

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, as defined in Section 3 (d) hereof, 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 section for the remainder of his or her life as long as his or her primary residence is located within the County of Albany.

Section 5. Un-remarried Surviving Spouses of Volunteers killed in the line of duty.

An un-remarried spouse of a volunteer firefighters or volunteer ambulance workers killed in the line of duty may receive the real property tax exemption if:

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 volunteer 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.

Section 6. Un-remarried Surviving Spouses of Volunteers with at least Twenty Years of Service.

An un-remarried spouse of a volunteer firefighters or volunteer ambulance workers with twenty years of service may receive the real property tax exemption if:

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 volunteer ambulance service who was killed in the line of duty.

2. Such deceased volunteer had been an enrolled member for at least twenty years.
3. Such deceased volunteer and un-remarried spouse had been receiving the exemption of such property prior to the death of such volunteer.

Section 7. Application process.

1. Applications for such exemption shall be filed with the assessor of the city, village or town on or before the taxable status date on a form as prescribed by the New York State Commissioner for the Office of Real Property Tax Services.
2. The assessor of the city, village or town shall have the duty and responsibility of procuring and filing a copy of such certification prior to granting the exemption provided for by this Local Law.

Section 8. No diminution of current benefits.

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 law on the effective date of this Local Law shall suffer any diminution of such benefit because of the provisions of this Local Law.

SECTION II. Effective Date.

This local law shall take effect on January 1, 2024 and shall apply to taxable status dates occurring on or after such date.

c. The Legislature further finds and determines that real property tax exemptions are an appropriate way to recognize the personal sacrifices and dedication of these community-spirited men and women who unselfishly give their time and risk their safety to protect their neighbors without compensation.

d. The purpose of this Local Law is to adopt the real property tax exemptions provided for volunteer firefighters and emergency medical personnel in accordance with Section 466-a of the Real Property Tax Law to read as follows.

Section 1. Real Property Tax Exemption.

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 County of Greene shall be exempt from taxation to the extent of 10 percent of the assessed value of such property for County purposes, exclusive of special assessments.

Section 2. Qualifications.

Such exemption shall only be granted to an enrolled member of an incorporated volunteer fire company, fire department or incorporated voluntary ambulance services if:

- (a) the applicant resides in the County of Greene and is a member of an incorporated volunteer fire company or fire department or incorporated voluntary ambulance service which provides service within the city, village, town or school district.
- (b) the real property which is the subject of such exemption is the primary residence of the applicant.
- (c) the real 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 Local Law.
- (d) the applicant has obtained and displayed a certificate issued by the authority having jurisdiction for the incorporated volunteer fire company or fire department indicating that the applicant has been an enrolled member of such incorporated volunteer fire company or fire department for at least two years or the applicant has been certified by the authority having jurisdiction for the incorporated voluntary ambulance service as an enrolled member of such incorporated voluntary ambulance service for at least two years.

Section 3. Continuation of eligibility requirements.

The applicant shall maintain continual eligibility for the exemption by being a continuously active member of the incorporated volunteer fire company, fire department, fire district, or incorporated voluntary ambulance service. An active member shall meet the requirements for active service as defined by each company, department or corporation. Annual attestation by such company, district or corporation is required to maintain this exemption.

Section 4. Twenty-year active members.

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, as defined in Section 3 hereof, 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 section for the remainder of his or her life as long as his or her primary residence is located within the County of Greene.

Section 5. Un-remarried Surviving Spouses of Volunteers killed in the line of duty.

An un-remarried spouse of a volunteer firefighters or volunteer ambulance workers killed in the line of duty may receive the real property tax exemption if:

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 volunteer 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.

Section 6. Un-remarried Surviving Spouses of Volunteers with at least Twenty Years of Service.

An un-remarried spouse of a volunteer firefighters or volunteer ambulance workers with twenty years of service may receive the real property tax exemption if:

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 volunteer ambulance service.
2. Such deceased volunteer had been an enrolled member for at least twenty years.
3. Such deceased volunteer and un-remarried spouse had been receiving the exemption of such property prior to the death of such volunteer.

Section 7. Application process.

1. Applications for such exemption shall be filed with the assessor of the city, village or town on or before the taxable status date on a form as prescribed by the New York State Commissioner for the Office of Real Property Tax Services.
2. The assessor of the city, village or town shall have the duty and responsibility of procuring and filing a copy of such certification prior to granting the exemption provided for by this Local Law.

Section 8. No diminution of current benefits.

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 law on the effective date of this Local Law shall suffer any diminution of such benefit because of the provisions of this Local Law.

This local law shall take effect immediately upon filing with the Secretary of State.