

PROPOSED AMENDMENT TO CITY CODE, CHAPTER 288
LOCAL LAW, INTRO. NO. 1
RE: PROPOSED TAX EXEMPTION FOR
VOLUNTEER FIREFIGHTERS AND
AMBULANCE WORKERS

NOTICE is hereby given that the City Council of the City of New Rochelle, New York, will hold a Public Hearing in accordance with the provisions of Section 16 of Article III of the Charter of the City of New Rochelle and in accordance with the provisions of the Municipal Home Rule Law of the State of New York, in the Council Chambers, City Hall, 515 North Avenue, New Rochelle, New York, on Tuesday, March 14, 2023, at 7:00 P. M., on a proposed Local Law, Intro. No. 1, entitled:

A LOCAL LAW, INTRO. NO. 1, TO AMEND CHAPTER 288, TAXATION, OF THE CODE OF THE CITY OF NEW ROCHELLE BY ADDING THERETO A NEW ARTICLE XI TO BE ENTITLED "TAX EXEMPTION FOR VOLUNTEER FIREFIGHTERS AND AMBULANCE WORKERS."

PURPOSE AND JUSTIFICATION: To provide a real property tax exemption of ten per cent to qualifying volunteer firefighters and ambulance workers as set forth in Section 466-a of the Real Property Tax Law.

A copy of the proposed legislation may be inspected in the Office of the City Clerk during office hours between 8:30 A. M. and 4:30 P. M., or on the City's website @www.newrochelleny.com (Public Hearings).

All persons interested are invited to attend said Public Hearing or submit written communications to the City Clerk at or before the Public Hearing.

By order of the City Council dated February 14, 2023, pursuant to Resolution duly adopted.

Michelle Oliveros, City Clerk

City of New Rochelle
Finance Department

MEMORANDUM

TO: Honorable Mayor and City Council
THRU: Kathleen E. Gill, Esq., City Manager
FROM: Edward Ritter, Finance Commissioner
DATE: February 14, 2023
SUBJECT: PROPOSED LOCAL LAW. INTRO. NO. 1, TO ADD TAX EXEMPTION FOR VOLUNTEER FIREFIGHTER AND AMBULANCE WORKERS - A Local Law, Intro No. 1, to amend Chapter 288, Taxation, of the Code of the City of New Rochelle by adding thereto a new Article XI to be entitled "Tax Exemption for Volunteer Firefighters and Ambulance Workers".

Background:

The State of New York amended Real Property Tax Law Section 466-a Volunteer Firefighters and Volunteer Ambulance Workers Exemption to allow, at local option, a ten percent exemption for volunteers who live in the community served by their volunteer organization. Although the vast majority of the City of New Rochelle has paid firefighters and ambulance workers, there is a portion of the Scarsdale section of New Rochelle that is covered by a volunteer organization.

To qualify for the exemption, the volunteer needs to own and reside in their residential property within an area served by the volunteer organization. They must serve with a volunteer organization between two and five years, at the municipality's discretion. At local option, the municipality can provide a lifetime exemption for volunteer members who have at least 20 years of service. Additionally, the municipality may also allow an un-remarried surviving spouse of a deceased 20 year member who had the exemption to retain the exemption for a volunteer who is killed in the line of duty, or not, at the City's discretion. As with any property tax exemption, the volunteer must file an exemption form with the Assessor on or before the applicable taxable status date.

Since this exemption would only apply to a small portion of the City of New Rochelle, the impact on the tax base would likely be minimal.

Recommendations:

1. City Council should adopt the attached resolution adding Article XI Section 288-56 of the Municipal Code for the Volunteer Firefighter and Ambulance Worker Exemption.

Proposed

LEGISLATION

LOCAL LAW NO. _____

A LOCAL LAW, INTRO NO. 1, TO AMEND CHAPTER 288, TAXATION, OF THE CODE OF THE CITY OF NEW ROCHELLE BY ADDING THERETO A NEW ARTICLE XI TO BE ENTITLED "TAX EXEMPTION FOR VOLUNTEER FIREFIGHTERS AND AMBULANCE WORKERS".

BE IT ENACTED by the City of New Rochelle:

Chapter 288, Taxation, of the Code of the City of New Rochelle is hereby amended by adding thereto a new Article XI, to be entitled "Tax Exemption for Volunteer Firefighters and Ambulance Workers".

ARTICLE XI

TAX EXEMPTION FOR VOLUNTEER FIREFIGHTERS AND AMBULANCE WORKERS

§ 288.56 Purpose.

It is the intent of the City to provide a real property tax exemption to qualifying volunteer firefighters and ambulance workers as set forth in Real Property Tax Law § 466-a.

§ 288.57 Exemption.

Real property owned by an enrolled member of an incorporated volunteer fire company, fire department or incorporated voluntary ambulance service, or real property owned by such enrolled member and his or her spouse residing in the City of New Rochelle shall be exempt from taxation to the extent of 10% of the assessed value of such property for City purposes, exclusive of special assessments. The exemption authorized by this article is subject to all of the qualifications and limitations set forth in § 466-a of the Real Property Tax Law

§ 288.58 Qualifications and limitations upon exemption.

The exemption authorized by this article shall be granted to an enrolled member of an incorporated volunteer fire company, fire department or incorporated voluntary ambulance only if:

- A. The applicant resides in the City of New Rochelle which is served by such incorporated volunteer fire company or fire department or incorporated voluntary ambulance service.
- B. The property is the primary residence of the applicant.
- C. 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 article.
- D. The applicant has been certified by the authority having jurisdiction for the incorporated volunteer fire company or fire department as 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. The application shall be certified by the Chief of the volunteer fire company or fire department or the Captain of the voluntary ambulance service as the case may be.

§ 288.59 Annual Certification.

On or before May 1st each year, the Chief of the volunteer fire company or fire department and the Captain of the voluntary ambulance service shall certify and transmit a list of all currently enrolled members, including total years of active service for each member, for their respective organizations. The certified lists shall be used by the Assessor of the City of New Rochelle to determine the continued eligibility of existing granted exemption.

§ 288.60 Lifetime exemption.

Any enrolled member of an incorporated volunteer fire company, fire department or incorporated voluntary ambulance service who accrues more than 20 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 10% 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 County of Westchester.

§ 288.61 Application for Exemption.

Application for the exemption described in the article shall be filed on or before the taxable status date on a form prescribed by the New York State Board of Property Services.

§ 288.62 No diminution of 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 any other law on the effective date of this article shall suffer any diminution of such benefit because of the provisions of this article.

§ 288.63 Effective date.

This article shall take effect immediately and shall apply to real property having a taxable status date on or after May 1, 2023.

Matter underlined added.



City of New Rochelle
Finance Department

MEMORANDUM

TO: Honorable Mayor and City Council
THRU: Kathleen E. Gill, Esq., City Manager
FROM: Edward Ritter, Finance Commissioner
DATE: February 14, 2023
SUBJECT: PROPOSED PUBLIC HEARING RE: PROPOSED LOCAL LAW, INTRO. NO. 1, TO ADD ARTICLE XI, VOLUNTEER FIREFIGHTER AND AMBULANCE WORKERS' TAX EXEMPTION - Resolution directing a Public Hearing on a Local Law, Intro No. 1, to amend Chapter 288, Taxation, of the Code of the City of New Rochelle by adding thereto a new Article XI to be entitled "Tax Exemption for Volunteer Firefighters and Ambulance Workers".

Resolution directing a public hearing on a Local Law to add Article XI, Volunteer Firefighter and Ambulance Worker Exemption Chapter 288, Taxation, of the code of the City of New Rochelle relative to adding Volunteer Firefighter and Ambulance Worker Exemption

LEGISLATION

RESOLUTION DIRECTING PUBLIC HEARING ON A LOCAL LAW, INTRO NO 1 TO AMEND CHAPTER 288, TAXATION, OF THE CODE OF THE CITY OF NEW ROCHELLE BY ADDING THERETO A NEW ARTICLE XI TO BE ENTITLED "TAX EXEMPTION FOR VOLUNTEER FIREFIGHTERS AND AMBULANCE WORKERS".

BE IT RESOLVED by the Council of the City of New Rochelle:

This Council shall hold a public hearing on March 14, 2023 at 7:00 P.M. in the Council Chambers at City Hall, 515 North Avenue, New Rochelle, New York, on the proposed Local Law, entitled:

LOCAL LAW NO. _____

A LOCAL LAW, INTRO NO. 1 TO AMEND CHAPTER 288, TAXATION, OF THE CODE OF THE CITY OF NEW ROCHELLE BY ADDING THERETO A NEW ARTICLE XI TO BE ENTITLED "TAX EXEMPTION FOR VOLUNTEER FIREFIGHTERS AND AMBULANCE WORKERS".

and, be it further

RESOLVED that the City Clerk give due notice of this public hearing in accordance with Section 16 of the City Charter and the provisions of the Municipal Home Rule Law of the State of New York.