



Monroe County Legislature

PAUL DONDORFER
LEGISLATOR – DISTRICT 9

JOHN B. BAYNES
LEGISLATOR – DISTRICT 18

December 13, 2021

OFFICIAL FILE COPY	
No. 210501	
Not to be removed from the Office of the Legislature Of Monroe County	
Committee Assignment	
URGENT	-L

To the Honorable
Monroe County Legislature
407 County Office Building
Rochester, New York 14614

Subject: Enact a Local Law Entitled, "Tax Exemption for Members of Volunteer Fire Companies or Voluntary Ambulance Services"

Honorable Legislators:

Each and every day, first responders such as volunteer firefighters and EMS technicians sacrifice their time and safety to protect our community. New York State is home to thousands of volunteer fire departments and ambulance services. These services cover large swaths of our community here in Monroe County and are imperative in our public safety operations.

According to the Fireman's Association of New York State, it is estimated that volunteer fire departments in New York State, instead of an all-career force, save taxpayers over \$5 billion annually. Combined with tax-savings from volunteer ambulatory services, these volunteer first-responders save New York residents billions each and every year. Unfortunately, over the past several years, there has been a trend across New York State that will have devastating effects for taxpayers, safety and services if not corrected here in Monroe County.

There has been a steady and continuing decline in both the number of people volunteering for such services and a decline in the retainment of such volunteers. These individuals are the backbone of volunteer services and without their willingness to participate or remain a volunteer member, they will soon vanish. If these services continue to dissolve, accessibility and service will decline, while taxpayers are forced to pay yet another tax-hike for subsequently needed career-based services. This decline and uncertainty of sustainability has only been exacerbated by the effects of the COVID-19 pandemic; without mentioning this put many of these same volunteers on the frontlines of a global pandemic.

It is imperative that New York State and local governments throughout seeks ways to improve the recruitment and retainment of such volunteers to ensure the continuity of these services long into the future. Fortunately, there are tools for conducting such an effort already at our disposal. Monroe County, and its municipalities, should provide fiscal relief to these volunteer members in any way they can. Pursuant to New York State Property Tax Law § 466-k, immediate tax exemptions can be provided to members of volunteer fire companies and/or voluntary ambulance services. This fiscal relief and incentive will advance both recruiting and retainment efforts across our counties volunteer fire companies and ambulance services.

The specific legislative actions required are:

1. Schedule and hold a public hearing.
2. Adopt the local law as attached.

The legislative action requested in this referral is not an "Action," as that term is defined in 6 NYCRR § 617.2(b) and is not subject to review under the State Environmental Quality Review Act.

This action would have no net impact on the current Monroe County budget.

Respectfully Submitted,



Paul Dondorfer
Monroe County Legislator
District 9



John B. Baynes
Monroe County Legislator
District 18

By Legislators _____ and _____

Intro No. _____

LOCAL LAW NO. _____ OF 2021

ENACT A LOCAL LAW ENTITLED "TAX EXEMPTION FOR MEMBERS OF VOLUNTEER FIRE COMPANIES OR VOLUNTARY AMBULANCE SERVICES"

BE IT ENACTED BY THE LEGISLATURE OF THE COUNTY OF MONROE, as follows:

Section 1. Chapter 357, Part IV, General Local Laws of the Administrative Code and Charter of Monroe County, is hereby amended to add a new article to include the following Local Law:

CHAPTER 357, ARTICLE XV, TAX EXEMPTION FOR MEMBERS OF VOLUNTEER FIRE COMPANIES OR VOLUNTARY AMBULANCE SERVICES

§ 357-55. **Exemption Grant.** Pursuant to Chapter 652 of the Laws of 2021 and § 466-k of the Real Property Tax Law, and as provided under said section, this Body hereby authorizes an exemption from taxation on real property owned by eligible members of volunteer fire companies or voluntary ambulance services.

Section 2. This local law shall take effect after filing with the Secretary of State pursuant to Section 27 of New York Municipal Home Rule Law, the Monroe County Charter, and Chapter 652 of the Laws of 2021.

File No. 21-____.LL

ADOPTION: Date: _____ Vote: _____

ACTION BY THE COUNTY EXECUTIVE

APPROVED: _____ VETOED: _____

SIGNATURE: _____ DATE: _____

EFFECTIVE DATE OF LOCAL LAW: _____