

NORTH EAST JOINT FIRE DISTRICT

RESOLUTION 2022-40 TO ADOPT PARTIAL TAX EXEMPTION PURSUANT TO REAL PROPERTY TAX LAW SECTION 466-k

At a duly called meeting of the Board of Fire Commissioners of the North East Joint Fire District (the "District") held on January 12, 2022 at the Enderlin Station located at 35 South Avenue, Webster NY, at which time a quorum of the Commissioners was present.

On a motion of Commissioner Southwell, seconded by Commissioner Swingly, the following Resolution was adopted:

WHEREAS, the District's Board of Fire Commissioners wishes to adopt the provisions of Section 466-k of the Real Property Tax Law which would grant a partial exemption from fire district taxes for real property situated in the District and owned by eligible enrolled members of an incorporated volunteer fire company, fire department or incorporated volunteer ambulance service, and by such enrolled member and spouse residing in a county have a population of between 735,000 and 750,000 inhabitants based upon and recorded by the two thousand ten federal census; and

WHEREAS, the Board of Fire Commissioners has determined that the population of Monroe County was between 735,000 and 750,000 inhabitants based upon and recorded by the two thousand ten federal census; and

WHEREAS, the Board of Fire Commissioners duly held a public hearing on January 12, 2022, with respect to the question of whether the District should adopt a resolution providing the partial exemption authorized by Section 466-k of the Real Property Tax Law.

NOW THEREFORE, BE IT RESOLVED AS FOLLOWS:

1. That that the Board of Fire Commissioners, after having given the public an opportunity to be heard at a public hearing, hereby adopts the provisions of Section 466-k of the Real Property Tax Law, and hereby provides to eligible enrolled members of an incorporated volunteer fire company, fire department or incorporated voluntary ambulance service and such eligible enrolled member and spouse residing within the District, a partial tax exemption from fire district taxes, to the extent of 10% of the assessed value of the property.
2. That each incorporated volunteer fire company or fire department within the District shall file a notice annually with the Assessor of each Town in Monroe County where the District is located, certifying its enrolled members with two (2) or more years of service, and listing the number of years of service served by each

such enrolled member together with the enrolled member's residence address. The certification shall provide the required information as of the taxable status date for each year (*i.e.*, March 1).

3. That the Board of Fire Commissioners further adopts the provision of such law that grants eligible enrolled members of an incorporated volunteer fire company, fire department or incorporated voluntary ambulance service who accrue more than twenty (20) years of active service, as certified by the appropriate authority, the 10% exemption, as set forth above, for the remainder of his/her life as long as his/her primary residence is located within the District.
4. That it shall be the responsibility of each eligible enrolled member of an incorporated volunteer fire company, fire department or incorporated volunteer ambulance service seeking such exemption to file any required application for such exemption with the Assessor before the taxable status date as may be required by the Assessor.
5. That this partial tax exemption shall apply to assessment rolls prepared on the basis of taxable status dates occurring on or after January 1, 2022.

On roll call vote, the following vote was recorded:

AYES: Commissioners: Swingly, Ball, Hoffman, Southwell, Vorndran

NAYES: None.

ABSENT: None.

I, Steven C. Small, Secretary of the Board of Fire Commissioners of the North East Fire District, do hereby certify that the foregoing Resolution is a true copy of Resolution passed by said Commission on said date.



Secretary Steven C. Small

Dated: January 12, 2022