**WALDEN FIRE DISTRICT 23-2**

**Resolution to Conduct Public Hearing For**

**Partial Real Property Tax Exemption for**

**Qualifying Volunteer Firefighters and Volunteer Ambulance Service Workers**

**WHEREAS,** pursuant to Chapter 670 of the Laws of 2022 effective December 9, 2022, the state Real Property Tax Law was amended by adding a new §466-a authorizing local governments including the Walden Fire District (“Fire District”) to enact by local law, ordinance or resolution such partial tax exemption for Fire District real property taxes to qualified enrolled members of said emergency services providers, following a public hearing; and

**WHEREAS,** the Board of Fire Commissioners of the Fire District has determined that it may be in the public interest to adopt a resolution granting such partial real property tax exemption for Fire District real property taxes to promote firefighter and volunteer ambulance worker recruitment and retention; and

**WHEREAS,** the proposed exemption is for the primary residential real property located in the Fire District that is owned by an enrolled member of an incorporated volunteer fire company, volunteer fire department or incorporated voluntary ambulance service that provides services within the city, town or village in which the enrolled member resides to make a portion of the property exempt from taxation and assessments levied by the Fire District to the extent of ten percent (10%) of the assessed value of such property, exclusive of special assessments and subject to the requirements mandated by law; authorizing 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, to be granted the ten percent (10%) exemption for the remainder of his or her life as long as his or her primary residence is located within the County; allowing the un-remarried spouse of a deceased enrolled member who was killed in the line of duty to continue the exemption if the deceased enrolled member had been an enrolled member for at least five (5) years prior to the line of duty death; and allowing the un-remarried spouse of a deceased enrolled member to continue the exemption if the deceased enrolled member had previously claimed the exemption and had been an enrolled member for at least twenty (20) years before his or her death.

**WHEREAS,** a public hearing to allow all persons interested in the matter to be heard must be conducted before any such resolution authorizing a partial tax exemption is considered by the Fire District Board of Fire Commissioners.

**NOW, THEREFORE BE IT RESOLVED,** that a Public Hearing shall be conducted on March 13, 2023 at 5:30P.M., at the Walden Fire District Offices located at 230 Old Orange Avenue, Walden, New York for the purpose of soliciting public comment and hearing all persons interested in said partial property tax exemption for Fire District taxes for qualifying volunteer firefighters and ambulance workers; and

**BE IT FURTHER RESOLVED,** that the Fire District Secretary is directed to post and publish a Notice of Hearing in the customary format pursuant to the statutory mandates for posting and publication of such notices.

 Motion to adopt the Resolution made by Commissioner Werner.

 Seconded by Commissioner Kurtz.

 On the Motion:

 Commissioner Werner X Aye \_\_\_\_\_Nay

 Commissioner Stabner X Aye \_\_\_\_\_Nay

 Commissioner Kurtz X Aye \_\_\_\_\_Nay

 Commissioner Phelps \_\_\_\_\_Aye \_\_\_\_\_Nay \_\_X\_\_Absent

 Commissioner McNamee Aye \_\_\_\_\_Nay \_\_X\_\_Absent

 The Resolution was adopted.

 Dated: February 13, 2023

 Denise McNeely, Secretary

 Walden Fire District