

## Holbrook Fire District

### Public Hearing Notice

The New York State Legislature amended the Real Property Tax Law in 2022 to allow municipalities, school districts, and fire districts (“taxing jurisdictions”) to provide volunteer firefighters and volunteers ambulance workers a partial exemption from real property taxes for their primary residences.

A fire district may, by resolution, allow eligible enrolled volunteer members of a fire company or fire department an exemption of up to 10% of the assessed value of property the eligible member uses exclusively for his or her residence. To be eligible for that partial exemption, volunteer firefighters and ambulance workers must reside in the community served by their volunteer organization and the District and meet a minimum service requirement of between two and five years, as set by each taxing jurisdiction, and resolution of the Board of Fire Commissioners. To be eligible for the exemption the property must be the principal residence of the enrolled member, used exclusively for residential purposes in whole or part, and certified as having the required period of active service by the Chief of the Department and approved by the Board of Fire Commissioners

The amendment to the Real Property tax law also allows a taxing jurisdiction, inter alia, to: (1) provide a lifetime partial exemption to enrolled members who are active volunteers with at least 20 years of service, as long as they maintain their primary residence in the community they have served for which residence the exemption is sought ; (2) allow the surviving spouse of an eligible volunteer who received an exemption and is then killed in the line of duty to retain the exemption as long as the surviving spouse remains unmarried and the deceased member had been enrolled for at least five years , or such shorter period adopted under Real Property Tax Law Section 466-a, and as further detailed; and/or (3) allow the unmarried spouse of a deceased volunteer who received a lifetime partial exemption to continue or retain that exemption for the residence for which the exemption was granted as long as the surviving spouse remains unmarried as certified by the Chief of the Department and the deceased member had been enrolled as a member for at least twenty years

A fire district can exercise those options by resolution and provide this opportunity to its eligible members after holding a public hearing on the proposed exemption resolution. The Board of Fire Commissioners of the Holbrook Fire District are considering the adoption of a resolution that would allow eligible members of the Victor Fire Department to receive this exemption upon the submission of an appropriate application. The decision to participate in this program is based upon the recognition of the significant commitment of the volunteer firefighters who serve this community and the valuable contributions that these volunteers make to keep our community safe.

**PLEASE TAKE NOTTCE** that on November 7, 2024 at 5:30 p.m., or as soon thereafter as the matter can be heard, the Board of Fire Commissioners of the Holbrook Fire District will hold a public hearing at the Holbrook Fire Station, 390 Terry Boulevard, Holbrook New York , New York on a proposed resolution that would:

1. Provide a partial real property tax exemption of 10% of the assessed value of property that is the primary residence of an enrolled member of the Holbrook Fire Department (the “Department”) residing in Holbrook and the community served by the Department, and who has been an enrolled member of the Department in good standing for at least two years as certified by the Chief of the Department and approved by the Board of Fire Commissioners
2. Provide a lifetime partial real property tax exemption of 10% of the assessed valuation of property that is the primary residence of an enrolled member of the Department who has been an active volunteer firefighter with at least 20 years of service and is in good

standing as long as the property for which the exemption is sought is the primary residence of the member

3. Provide a continuation of the partial exemption to the surviving spouse of an eligible line of duty member killed in the line of duty after five years of certified service so as to retain the exemption as long the surviving spouse remains unmarried and keeps their primary residence subject to the exemption within the Holbrook Fire Department service area; and
4. Provide a continuation of the lifetime partial exemption provided to an active member to the surviving spouse of that active member as long as the surviving spouse remains unmarried and keeps their primary residence subject to the exemption within the Holbrook Fire Department service area.

The Board will allow all interested members of the public present in person and wishing to address the Board on this issue the opportunity to be heard at the public hearing. The Board also welcomes written comments submitted by mail, fax, or email that are received by the District Secretary before 3:00 p.m. on November 7, 2024, so that they can be provided to the Commissioners at the public hearing and can be taken into consideration when the Board deliberates on this matter.

By Order of the Board of Fire Commissioners of the Holbrook Fire District

District Secretary

Carolyn Rogers

