## Attachment A

## **Victor 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 live in the community served by their volunteer organization and meet a minimum service requirement of between two and five years, as set by each taxing jurisdiction.

The amendment to the Real Property tax law also allows a taxing jurisdiction 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 county they have served; (2) allow the surviving spouse of a 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/or (3) allow the unmarried spouse of a deceased volunteer who received a lifetime partial exemption to continue or retain that exemption as long as the surviving spouse remains unmarried.

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 Victor 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 NOTICE** that on July 12 at 6 p.m., or as soon thereafter as the matter can be heard, the Board of Fire Commissioners of the Victor Fire District will hold a public hearing at the Victor Fire Station, 34 Maple Avenue, Victor, 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 Victor Fire Department (the "Department") residing in the Village of Victor or the Town of Victor served by the Department, and who has been an enrolled member of the Department in good standing for at least two years as of March 1, 2023;
- 2. Provide a lifetime partial exemption to 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 of March 1, 2023;
- 3. Provide a continuation of the partial exemption to the surviving spouse of an eligible volunteer firefighter who has received an exemption and who is subsequently killed in the

line of duty to retain the exemption as long the surviving spouse remains unmarried and keeps their primary residence within the Victor Fire District 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 within the Victor Fire District 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 July 12, 2023 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.