

WHEREAS, Real Property Tax Law Section 466-K, effective January 1, 2022, grants to the Fire District the authority to grant an exemption from fire district taxes to the extent of 10% of the assessed value of real property situated in the District and owned by an enrolled member of an incorporated volunteer fire company, fire department or incorporated voluntary ambulance service or an enrolled member and spouse, if certain eligibility requirements are met including the property being the member's primary residence; and

WHEREAS, the Board of Fire Commissioners of the Henrietta Fire District held a public hearing on February 8, 2022 at 5:30 p.m. at Henrietta Fire District Station No. 4, 850 Bailey Road, West Henrietta, New York 14586 to hear public comment either for or against the granting of such exemption; and

WHEREAS, the Board of Fire Commissioners has considered any comments made at the public hearing and has determined that adopting a resolution granting said exemption would be in the best interests of the residents of the Henrietta Fire District being served by such members;

NOW, THEREFORE, BE IT RESOLVED as follows:

1. The Board of Fire Commissioners of the Henrietta Fire District hereby adopts the provisions of New York Real Property Tax Law Section 466-K and grants to eligible enrolled members of an incorporated volunteer fire company, fire department or incorporated voluntary ambulance service an exemption from fire district taxes to the extent of 10% of the assessed value of qualified real property situate within the Fire District and owned by the eligible enrolled member or the eligible enrolled member and his or her spouse.

2. The Board of Fire Commissioners of the Henrietta Fire District further grants to any enrolled member of an incorporated volunteer fire company, fire department or incorporated voluntary ambulance service who accrues more than twenty (20) years of active service and is so certified by the appropriate authority, the 10% exemption authorized by New York Real Property Tax Law Section 466-K for the remainder of his or her life as long as his or her primary residence is located within the Fire District.

3. The Fire District shall file a certification annually with the Town Assessor for the Town of Henrietta and the Town of Brighton respectively, listing its enrolled members with two (2) or more years of service, and listing the number of years of service served by each enrolled member together with his or her residence address. Such certification shall be filed as of the taxable status date each year, commencing with year 2022.

4. The Fire District designates the Town Assessor for the Town of Henrietta and the Town of Brighton respectively, to receive the applications for such exemption.

5. It shall be the responsibility of the eligible enrolled member of an incorporated fire company, fire department or incorporated voluntary ambulance service seeking such

exemption to file such application with the assessor together with the certification required by Real Property Tax Law Section 466-K, Subdivision 2 and/or 3, unless such applicant is included on a current certified list of qualified applicants filed with the Assessor by the authority having jurisdiction over the incorporated volunteer fire company or fire department or incorporated voluntary ambulance service on or before the taxable status date.

6. This partial tax exemption shall apply to tax assessment rolls prepared on the basis of taxable status dates occurring on or after January 1, 2022.