



Stanley H. Kellerhouse Municipal Building
One Van Wyck Street
Croton-on-Hudson, NY 10520-2501

Mayor
Brian Pugh

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Ann Gallelli
Sherry Horowitz
Alejandro Rosales
Len Simon

Village Manager
Bryan T. Healy

Treasurer
Daniel Tucker

Village Clerk
Pauline DiSanto

To: Board of Trustees
From: Bryan Healy, Village Manager
Date: April 28, 2022
Re: Tax Exemption for FD/EMS Members

I am requesting that the Village Board of Trustees consider adopting a local law to implement the New York State exemption available for volunteer firefighters and ambulance members. The state law was originally enacted in 2003 and is the basis of the exemption granted by the Town of Cortlandt.

The Village's current exemption was adopted via referendum in 1980. The referendum allows for a reduction in assessed valuation of 500. The exemption is only available to active members of the fire department (not EMS members), and does not take into consideration life members or the surviving spouses of members who have passed away. Furthermore, it does not take any position on requiring members to renew their exemption; this has made it difficult for the Engineering Department/Assessor to keep track of who is entitled/eligible for the exemption.

The state's exemption is based off a percentage of the assessed valuation of the property rather than a fixed amount. Based on a calculation of the current exemptions on the Village rolls, the amount of exempt property would roughly double (from 21,000 currently to 40,283). However, as the pool of eligible members for the exemption is being expanded to include EMS members, it is likely that this amount would be higher.

If you have any questions, please let me know. I look forward to our discussion on Tuesday evening.