

March 28, 2024

The Town Board of the Town of Warwick held a Public Hearing to Amend Local Law No.5 of 2023 a Local Law providing for a Partial Tax Exemption Upon Real Property Based Upon the Owners Volunteer Membership in the Fire Districts and Ambulance Districts of the Town of Warwick. Said public hearing was held on Thursday, March 28, 2024 at the Town Hall, 132 Kings Highway, Town of Warwick. Deputy Supervisor opened the public hearing at 7:15 p.m.

ATTENDANCE: Deputy Supervisor James E. Gerstner
Councilman Floyd DeAngelo
Councilman Russell Kowal
Councilman Kevin Shuback
Councilman Thomas Mattingly

Attorney for the Town, John Buckheit

LEGAL NOTICE: The Clerk read the legal notice, which was duly published in the Warwick Valley Dispatch on March 20, 2024.

(Copy of this legal notice is printed at the end of these minutes.)

Deputy Supervisor Gerstner – The Town Board is cleaning up language in the previously Adopted local law which provides partial tax exemptions for volunteer membership in either fire or ambulance districts.

Michael Pillmeier – Resident, Town of Warwick - Do we know what the percentage of the tax exempt is?

Deputy Supervisor Gerstner – 10% on all the municipalities that pass the law. So, you have your fire districts, your town, your villages, your school district. I don't know if you could get anything from the school district finally pass that or do you know? Did you hear? I know the school district was in favor, but I don't know if we ever got any official documentation on that, but they're in the process of doing that. John, do you have anything to add to that or a discussion on this?

Attorney Buckheit - I would just clarify that if we had adopted or the previous administration had adopted the law, then there was a change in the state law and our Town law at that point became somewhat inconsistent with the state and the county such that it interpreted that the exemption would not be carried over to the surviving spouse of deceased members. When this came to our attention, we immediately asked that the Assessor adopt an interpretation which would allow it to continue. And at a previous board meeting, the Town Board adopted a resolution in support of that legal opinion which we did provide to the assessor. But we told the assessor that we would look into modifying the

law to make the language consistent with both the more recent state law and the county law. And the proposed law that we're considering at this open hearing tonight does in effect do that. It's consistent with state and county. So that the deceased member was receiving or had received the exemption, it would continue to the surviving spouse or would be reinstated to the surviving spouse. So, the adoption tonight would just modify that wording in those two areas so that clearly there's only going to be one reasonable interpretation which affords the surviving spouse the tax benefit.

Michael Pillmeier - When that exemption disappears from the property sold, does that have to be paid back?

Attorney Buckheit - No.

Michael Pillmeier - Okay. But I know ag exemptions, for example, you sell the property, it doesn't have to be paid back.

Attorney Buckheit - No, this isn't subject to that type of recoupment.

Michael Pillmeier - I applaud the board for taking action.

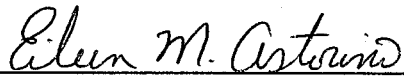
Deputy Supervisor Gerstner - It applies to the spouse as long as they don't remarry.

Attorney Buckheit - It's the un-remarried surviving spouse. I

Deputy Supervisor Gerstner - If they remarry, unless they remarry a volunteer, firemen or ambulance, then it would continue under the new law.

CLOSE PUBLIC HEARING: Motion Councilman DeAngelo, seconded Councilman Kowal that the public hearing be closed. Motion Carried (5 ayes, 0 nays) 7:20 p.m.

03-28-24 CP


Eileen Astorino, Town Clerk

NOTICE OF PUBLIC HEARING

PLEASE TAKE NOTICE that the town board of the Town of Warwick will be holding a Public Hearing to consider proposed Introductory Local Law No. 3 of 2024 entitled, "Amend Local Law No. 5 of 2023 a Local Law providing for a partial tax exemption upon Real Property based upon the owner's volunteer membership in Fire Districts and Ambulance Districts of the Town of Warwick pursuant to section 466-a of the Real Property Tax Law to include deceased member partial exemption eligibility". Said public hearing to be held on Thursday, March 28, 2024 at 7:15 p.m. at the Town Hall, 132 Kings Highway, Warwick, NY or as soon thereafter as the matter may be heard. A complete copy of the Introductory Local Law is available for inspection in the Clerk's office and/or the Town of Warwick website, townofwarwick.org. All interested persons will be given the opportunity to be heard.

Dated: March 20, 2024

**By order of the town
Board of the Town of Warwick
Eileen Astorino
Town Clerk**