

*Dutchess County Legislature*  
22 Market Street, Poughkeepsie, NY 12601  
845-486-2100

January 27, 2023

The Honorable Governor Kathy Hochul  
The Honorable Senator Michelle Hinchey  
The Honorable Senator Robert Rolison  
The Honorable Assemblymember Didi Barrett  
The Honorable Assemblymember Jonathan Jacobson  
The Honorable Assemblyman Anil Beephan  
The Honorable Assemblymember Sarahana Shrestha

To Our State Representatives:

The Dutchess County Legislature is considering a local law to grant volunteer firefighters and volunteer ambulance workers a 10% exemption on their primary residence's assessed value on their County property tax bill. This proposal will be voted upon at the Government Services & Administration Committee Meeting on February 9th and if approved, then our Board Meeting on February 14<sup>th</sup>.

This local law would be adopted thanks to S.9131-2022/A10155-A-2022 which was signed into law in December 2022 and grants all local governments with the authority to enact this exemption. Many other governments within our County, including towns and school districts, are considering adopting this exemption as well.

A typical home in Dutchess County has an assessment value of approximately \$350,000, which would yield a volunteer firefighter or volunteer ambulance worker a \$35,000 assessed value exemption. Using Dutchess' average tax rate of \$2.47/\$1,000 of assessed value, the average exemption would be \$87.15 and total roughly \$110,000 annually county-wide. We understand that this is a small token of gratitude for a volunteer's time and dedication to our community.

**However, the reason for our letter is, local volunteer firefighters and volunteer ambulance workers cannot receive both the New York State \$200 Income Tax Credit and a local property tax exemption.** In the 2021-2022 Regular Session two bills existed, S4124 and A4057, to repeal that restriction although at the time of writing a bill to remedy this situation has not been introduced into the 2022-2023 Regular Session. **We respectfully request the repeal of §606 sub§ (e-1) ¶2 of the New York State Tax Law which restricts a volunteer's ability to receive both an income tax credit and a property tax exemption through you introducing legislation and/or advocating for its inclusion in the SFY2023-24 Budget.**

We see no reason why separate governments cannot simultaneously offer incentives to volunteer firefighters and volunteer ambulance workers. In Dutchess County's case, it would rarely be beneficial for a volunteer to receive a county property tax exemption over an income tax credit unless that volunteer's city/town/village and school district all offered the exemption as well. Volunteers save New York State, counties, cities, towns, villages, and school districts billions of dollars annually and these small financial incentives are both a thank you and a recruitment tool

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to keep those departments fully staffed. Should volunteer departments disintegrate, the replacement paid services would cost taxpayers and governments far more than the income tax credit and property tax exemptions would.


Thank you for your time and consideration. The Dutchess County Legislature has three volunteer members of fire departments or ambulance services who would be available to discuss any questions or concerns.




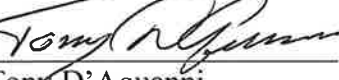
  
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Don Sagliano  
Legislative District 2

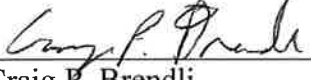
  
Michael Polasek  
Legislative District 3

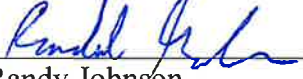
  
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Legislative District 6


  
Will Truitt, Majority Leader  
Legislative District 7


  
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Legislative District 8

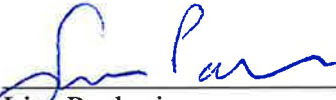
  
Randy Johnson  
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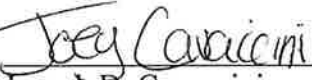
  
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Legislative District 11

  
John D. Metzger  
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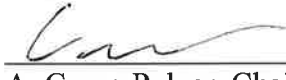
  
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Legislative District 14

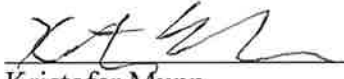
  
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Legislative District 15


  
Yvette Valdés Smith, Minority Leader  
Legislative District 16


  
Doug McHoul  
Legislative District 17

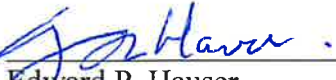
  
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A. Gregg Pulver, Chairman  
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Kristofer Munn  
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Stephen M. Caswell  
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