



DONALD C. DEWITT
EXECUTIVE DIRECTOR

STATE OF NEW YORK
EXECUTIVE DEPARTMENT
OFFICE OF REAL PROPERTY SERVICES
16 SHERIDAN AVENUE
ALBANY, NEW YORK 12210-2714

JAMES J. O'KEEFFE
ACTING COUNSEL

TEL. (518) 474-8821
FAX (518) 474-3657
Website: <http://www.orps.state.ny.us>

May 14, 2007

Robert B. Bernstein, Esq.
48 Old Colony Rd.
Hartsdale, NY 10530

Dear Mr. Bernstein:

This is in reply to your May 11, 2007 letter on behalf of the Edgemont Community Council in which you request our opinion concerning the volunteer firefighters and volunteer ambulance workers exemption for Westchester County (Real Property Tax Law, §466-d as added L.2003, c.142). You enclosed a copy of State Board Attorney Stephen J. Harrison's March 1, 2007 letter to Town Assessor Edye P. McCarthy on this subject, but request additional guidance.

As Mr. Harrison noted, the provisions of section 466-d(2)(e) are unique among the myriad of the volunteer firefighter/ambulance worker exemptions enacted to date (currently RPTL, §§466-a through 466-h). It authorizes the exemption to be granted only in Westchester County areas served by volunteer companies having four or fewer professional firefighters or ambulance workers. You state that, since Edgemont is coterminous with the Greenville Fire District, which has over 30 professionals, your Council opposes enactment of the exemption by the Town if your Town taxes are to be used to fund a program which will offer no benefit to you.*

Our statutory role is to advise local officials concerning administration of the real property tax (RPTL, §202(1)(g)), and there is little I can add to what Mr. Harrison wrote Ms.

* You did not address ambulance service.

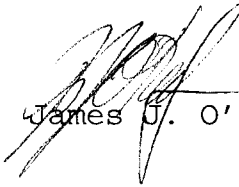
Robert B. Bernstein, Esq.

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McCarthy. I can only suggest that your group's concerns be addressed to the Town Board. We are confident that the Town Attorney will provide that Board with appropriate legal analysis of the issues, including whether or not the amount of tax moneys in issue are de minimis.

Very truly yours,

A handwritten signature in black ink, appearing to read "James J. O'Keefe". The signature is stylized and somewhat cursive, with a large initial "J" and "O".

James J. O'Keefe

cc: Edye P. McCarthy
Timothy Lewis, Esq.