

**Village of Pittsford
Local Law No. 3 of 2024**

**A Local Law Amending the Title of Article VIII of Chapter 184
and Sections 184-31, 184-35, 184-36, 184-37,
and Adding Sections 184-38 and 184-39
of the Code of the Village of Pittsford**

Be it enacted that the Village of Pittsford Board of Trustees hereby:

Amends the title of Article VIII of Chapter 184 to read as follows:

“Tax Exemption for Volunteer Fire and Ambulance Service Workers and their Un-remarried Spouses”

Amends Section 184-31 to read as follows:

§ 184-31 Legislative Intent.

The Real Property Tax Law has been amended by the addition of a new § 466-a which permits a Village to grant a partial tax exemption on real property owned by an enrolled member of an incorporated volunteer fire company, direct department of incorporated voluntary ambulance service or such enrolled member and spouse or un-remarried spouse of a deceased member. Said partial exemption can be 10% of the assessed value of such property for all Village and special district purposes, exclusive of special assessments.

Amends Section 184-35 to read as follows:

§ 184-35 Un-remarried Spouses of Volunteer Firefighters or Volunteer Ambulance Workers Killed in the Line of Duty.

An un-married spouse of a deceased enrolled member of an incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service is eligible for the exemption set forth in this Article if such member is killed in the line of duty provided, however, that:

- A. Such an un-remarried spouse is certified by the incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service as an un-remarried spouse of an enrolled member of such incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service who was killed in the line of duty; and
- B. Such deceased volunteer had been an enrolled member for at least five years; and
- C. Such deceased volunteer had been receiving the exemption prior to his or her death.

Amends Section 184-36 to read as follows:

§ 184-36 Un-remarried Spouses of Deceased Volunteer Firefighters or Volunteer Ambulance Workers.

An un-married spouse of a deceased enrolled member of an incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service is eligible for the exemption set forth in this Article provided, however, that:

- A.** Such an un-remarried spouse is certified by the incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service as an un-remarried spouse of a deceased enrolled member of such incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service; and
- B.** Such deceased volunteer had been an enrolled member for at least twenty years; and
- C.** Such deceased volunteer and un-remarried spouse had been receiving the exemption for such property prior to the death of such volunteer.

Amends Section 184-37 to read as follows:

§ 184-37 Application.

Application for such exemption shall be filed with the Town Assessor on or before the taxable status date on a form as prescribed by the State Board of Real Property Services.

Adds Section 184-38 to read as follows:

Adds § 184-38 No Diminution of Benefits.

No applicant who is a volunteer firefighter or volunteer ambulance worker who by reason of such status is receiving any benefit under the provisions of Article 4 of the Real Property Tax Law on the effective date of this Article shall suffer any diminution of such benefit because of the provisions of this Article.

Adds Section 184-39 to read as follows:

Adds § 184-39 Certification.

Each incorporated volunteer fire company, incorporated volunteer fire department and incorporated voluntary ambulance service shall file a notice annually, prior to the applicable taxable status date, with the Town Assessor certifying its enrolled members with two or more years of service. Such notice shall list as of the applicable taxable status date the number of years of service by each such enrolled member and such enrolled member's address of residence.

Severability. The invalidity of any word, section, clause, paragraph, sentence, part or provision of this Local Law shall not affect the validity of any other part of this Local Law, which can be given effect without such part or parts.

Effective Date. This Local Law shall take effect immediately upon filing in the office of the Secretary of State of New York as provided by law.