

Adopted 4/4/2023
LOCAL LAW 5 of 2023

AMENDING CHAPTER 128
OF THE CODE OF THE TOWN OF ROCHESTER
TO ADD A TAX EXEMPTION FOR
VOLUNTEER FIREFIGHTERS AND AMBULANCE WORKERS

Section 1. Title

This Local Law shall be known as “Local Law No. 5 of 2023: Amending Chapter 128 of the Code of the Town of Rochester to add a tax exemption for Volunteer Firefighters and Volunteer Ambulance workers.

Section 2. Authority

The New York State Legislature has, heretofore, amended the Real Property Tax Law (RPTL) to authorize municipalities to permit enrolled volunteer firefighters and volunteer ambulance workers to be eligible for a real property tax exemption as is more particularly set forth in RPTL §466-a which State statute was made effective as of December 9, 2022.

Section 3. Purpose and Findings

It is the purpose of this Local Law to implement the authority granted to local taxing jurisdictions by The Real Property Tax Law, to make available a tax exemption for volunteer firefighters and volunteer ambulance workers at the option of the local municipality. The Town Board further finds and determines that the Town of Rochester should exercise said option and implement said tax exemption because it would acknowledge the valuable services rendered by our volunteer firefighters and volunteer ambulance workers and would enhance the ability to recruit and retain new volunteers serving the residents of the Town of Rochester.

Section 4. Grant of Property Tax Exemption for Volunteer Firefighters and Ambulance Workers

Chapter 128 of the Town Code, “Taxation” shall be amended by adding “Article VIII - Tax Exemption for Volunteer Firefighters and Volunteer Ambulance workers as follows:

Article VIII. Tax Exemption for Volunteer Firefighters and Ambulance Workers

§ 128-29 Legislative Intent

The Real Property Tax Law has been amended to allow a town to grant a partial tax exemption on real property owned by an enrolled member of an incorporated volunteer fire company, fire department or volunteer ambulance service or such member and spouse. Said partial exemption is 10% of the assessed value of such property for all town and special district purposes, exclusive of special assessments.

§ 128-30 Grant of exemption

- A. The Town of Rochester authorizes an exemption of 10% of assessed value of property owned by such enrolled members as set forth below or such enrolled member and spouse. Said exemption applies to taxation with respect to town and special district purposes, exclusive of special assessments.
- B. Application for such exemption shall be filed with the Town Assessor on or before the taxable status date on a form prescribed by the Commissioner of the New York State Department of Taxation and Finance Office of Real Property Tax Services.

§ 128-31 Eligibility

Upon application, such exemption shall be granted to an enrolled member of an incorporated volunteer fire company, fire department or volunteer ambulance service provided that all the criteria set forth below are met:

- A. The applicant resides in the Town of Rochester and the Town of Rochester is served by such incorporated volunteer fire company, fire department or volunteer ambulance service in which the applicant is an enrolled member.
- B. The property is the primary residence of the applicant.
- C. The property is used exclusively for residential purposes; provided, however, that in the event any portion of such property is not used exclusively for the applicant's residence but is used for other purposes, such portion shall be subject to taxation and the remaining portion only shall be entitled to the exemption provided by this section; and
- D. The applicant has been certified by the authority having jurisdiction for the incorporated volunteer fire company or fire department as an enrolled member of such incorporated volunteer fire company or fire department or volunteer ambulance for at least 2 years.

§ 128-32 Grant of lifetime exemption.

Any enrolled member of an incorporated volunteer fire company or fire department or volunteer ambulance service or who accrues more than 20 years of active service and is so certified by the authority having jurisdiction for the incorporated volunteer fire company or fire department or ambulance service shall be granted the 10% exemption as authorized by this article for the remainder of his or her life as long as his or her primary residence is located within the Town of Rochester, New York.

§ 128-33 Un-remarried spouses of volunteer firefighters or volunteer ambulance workers killed in the line of duty

- A. An exemption by an enrolled member of an incorporated volunteer fire company, fire department, or incorporate voluntary ambulance service, to such deceased enrolled member's un-remarried spouse may be continued or re-instated if such member is killed in the line of duty; provided, however, that:
1. Such un-remarried spouse is certified by the authority having jurisdiction for the incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service as an un-remarried spouse of an enrolled member of such volunteer fire company, fire department, or incorporated voluntary ambulance service who was killed in the line of duty; and
 2. Such deceased volunteer had been an enrolled member for at least five years; and
 3. Such deceased volunteer had been receiving the exemption prior to his or her death.

§ 128-34 Un-remarried spouses of deceased volunteer firefighters or volunteer ambulance workers

- A. An exemption by an enrolled member of an incorporated volunteer fire company, fire department, or incorporate voluntary ambulance service may be continued or re-instated if such deceased enrolled member's un-remarried spouse; provided, however, that:
1. Such un-remarried spouse is certified by the authority having jurisdiction for the incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service as an un-remarried spouse of a deceased enrolled member of such volunteer fire company, fire department, or incorporated voluntary ambulance service; and
 2. Such deceased volunteer had been an enrolled member for at least twenty years; and
 3. Such deceased volunteer and un-remarried spouse had been receiving the exemption for such property prior to the death of such volunteer.

§ 128-35 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 RPTL § 466-a..

§ 128-36 Certification.

Each incorporated volunteer fire company or incorporated volunteer fire department or volunteer ambulance service shall file a notice annually, prior to the applicable taxable status date, with the Town Assessor certifying its then currently enrolled members in good standing with 2 or more years of service. Such notice shall list as of the applicable taxable status date the number of years of service served by each such enrolled member and such enrolled member's address of residence.

Section 5. Repeal, Amendment and Supersession of Other Laws

All other Ordinances or Local Laws of the Town of Rochester which may conflict with the provisions of this Local Law are hereby superseded or repealed to the extent necessary to give this Local Law force and effect during its effective period.

Section 6. Severability

If any part or provision of this local law is judged invalid by any court of competent jurisdiction, such judgment shall be confined in application to the part or provision directly on which judgment shall have been rendered and shall not affect or impair the validity of the remainder of this Law or the application thereof to other persons or circumstances. The Town hereby declares that it would have enacted the remainder of this Law even without such part or provision or application.

Section 7. Effective Date

This Local Law shall take effect immediately upon filing with the Secretary of State and shall apply to taxable status dates occurring after January 1, 2024.