

Be it enacted by the Board of Trustees of the Village of Spencerport:

Section 1. Title.

This Local Law shall be known as Local Law #1-2024 “A Local Law to Amend Chapter 285 of the Code of the Village of Spencerport.”

Section 2. Purpose.

The purpose of this Local Law is to grant a partial exemption from real property taxes for volunteer firefighters and volunteer ambulance workers.

Section 3. Authority.

This Local Law is adopted pursuant to Section 10 of the Municipal Home Rule Law of the State of New York and Section 466-a of the New York State Real Property Tax Law.

Section 4. Changes to Code.

Article VIII of Chapter 285 of the Code of the Village of Spencerport is hereby repealed and replaced with this new Article VIII of Chapter 285 of the Code of the Village of Spencerport, entitled “Volunteer Firefighters and Ambulance Workers Exemption,”

### Article VIII

#### Volunteer Firefighters and Ambulance Workers Exemption

**Grant of exemption.**

An exemption of 10% of assessed value of property owned by an enrolled member as set forth below, or such enrolled member and their spouse, is hereby granted from taxation with respect to the real property taxes of the Village of Spencerport as long as eligibility requirements are met.

**Eligibility requirements.**

Such exemption shall be granted to an enrolled member of an incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service provided that:

- A.** The property is owned by the volunteer firefighter or volunteer ambulance worker;
- B.** The property is the primary residence of the volunteer firefighter or volunteer ambulance worker;
- C.** The property is used exclusively for residential purposes;
- D.** The volunteer firefighter or volunteer ambulance worker resides in the Village of Spencerport and the Village of Spencerport is served by such incorporated volunteer fire company or fire department or incorporated voluntary ambulance service;
- E.** The volunteer firefighter or volunteer ambulance worker is certified by the authority having jurisdiction as an enrolled member of such an incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service; and
- F.** The volunteer firefighter or volunteer ambulance worker meets the minimum service requirement established by the Village of Spencerport, which is hereby established as two years.

**Application.**

A volunteer firefighter or volunteer ambulance worker must annually, on or before the applicable taxable status date, file an application for such property tax exemption with the assessor responsible for preparing the assessment roll for the Village of Spencerport, on a form as prescribed by the New York State Commissioner of Taxation and Finance. The Village of Spencerport must maintain written guidelines, available upon request, as to the requirements of an enrolled volunteer member relating to this exemption.

**Certification.**

The Chief of the volunteer fire company or fire department and the Chief of the voluntary ambulance service must annually file with the assessor, prior to the applicable taxable status date, a list of the active volunteer members who are certified to meet the minimum service requirement. Such list must provide, 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.

**No diminution of benefits.**

An applicant who is receiving any benefit pursuant to Article 4 of the Real Property Tax Law as of the effective date of this article shall not have any of those benefits diminished because of this article.

**Grant of lifetime exemption.**

Any eligible enrolled member who accrues more than 20 years of active volunteer service (as certified by the authority having jurisdiction) 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 Village of Spencerport.

**Un-remarried spouse of enrolled member killed in the line of duty.**

The un-remarried surviving spouse of a deceased enrolled member killed in the line of duty, as certified by the authority having jurisdiction, is qualified to continue to receive an exemption, as long as the deceased volunteer had been an enrolled member for at least five years and had been receiving the exemption at the time of his or her death.

**Un-remarried spouse of deceased enrolled member.**

The un-remarried surviving spouse of a deceased enrolled member, as certified by the authority having jurisdiction, is qualified to continue to receive an exemption, as long as the deceased volunteer had been an enrolled member for at least 20 years and the deceased volunteer and un-remarried spouse had been receiving the exemption at the time of his or her death.

Section 5. Repealer.

All local laws or parts of local laws inconsistent or in conflict with this local law are hereby repealed to the extent of such conflict or inconsistency.

Section 6. Severability.

If any clause, sentence, phrase, subdivision, paragraph, section or any part of this section shall for any reason be adjudicated finally by any court of competent jurisdiction to be invalid, such judgment shall not affect, impair or invalidate the remainder of this section, but shall be confined in its operation to the clause, sentence, subdivision, paragraph, section or part thereof directly involved in the controversy or action in which said judgment shall have been rendered. It is hereby declared to be the legislative intent that the remainder of this section would have been adopted had any such provision been excluded.

Section 7. When effective.

This Local Law Chapter shall become effective upon filing with the New York State Secretary of State.