



CITY OF RYE
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March 21, 2024

General Code
781 Elmgrove Road
Rochester, New York 14624

To General Code:

The enclosed laws were adopted by the Council of the City of Rye at a regular meeting on March 20, 2024.

Local Law No. 01-2024

Please send a receipt acknowledgement for our files. Thank you.

Very truly yours,

Noga Ruttenberg
City Clerk

Enclosure

LOCAL LAW NO. 1-2024

A Local Law to amend Chapter 177, "Taxation" by adding Article XIV, "Volunteer Firefighter Exemption" of the Code of the City of Rye

Be it enacted by the City Council of the City of Rye as follows:

Section 1. Chapter 177, "Taxation", is hereby amended to add Article XIV, "Volunteer Firefighter Exemption" of the Code of the City of Rye as follows:

§ 177-86 Purpose.

The purpose of this article is to provide for the real property tax exemption authorized by § 466-a of the Real Property Tax Law of the State of New York.

§ 177-87 Real property tax exemption granted.

- A. Upon application to the City Assessor, real property owned by an enrolled member of the volunteer fire department, or the enrolled member or un-remarried surviving spouse, is exempt from City taxation to the extent of 10% of the assessed value of the property exclusive of special assessments, if:
- (1) The applicant resides in the City of Rye;
 - (2) The property is the applicant's primary residence.
 - (3) The property is used exclusively for residential purposes, except that, if any portion of the property is not used exclusively for the applicant's residence but is used for other purposes, the portion used for other purposes is not exempt from taxation as provided by this section and only the portion used for the applicant's residence is entitled to the exemption provided by this section; and
 - (4) The applicant has been certified by the authority having jurisdiction for the volunteer fire department, as having been an enrolled member of the volunteer fire department for at least two years.
- B. Any enrolled member of a volunteer fire department who accrues more than 20 years of active service and is so certified by the authority having jurisdiction for volunteer fire company shall be granted the exemption as authorized by this section for the remainder of his or her life, as well as the un-remarried surviving spouse, as long as his or her primary residence is located within the City of Rye.

§ 177-88 Application for exemption.

Application for such exemption must be made by the owner or all of the owners of the property on forms prescribed by the State Board and furnished by the City Assessor's office, and shall furnish the information and be executed in the manner required or prescribed in such forms, and shall be filed each year in the City Assessor's office on or before the taxable status date, namely, the first day of May.

§ 177-89 Notice to apply for exemption.

At least 60 days prior to the taxable status date, the City Assessor shall mail to each person who was granted exemption pursuant to this article on the latest completed assessment roll an application form and a notice that such application must be filed on or before taxable status date and be approved in order for the

exemption to be granted. Failure to mail any such application form and notice or the failure of such person to receive the same shall not prevent the levy, collection and enforcement of the payment of the taxes on property owned by such person.

§ 177-90 Penalties for offenses.

Any conviction of having made any willful false statement in the application for such exemption shall be punishable by a fine of not more than \$100 and shall disqualify the applicant or applicants from further exemption for a period of five years.

Section 2. 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 that can be given effect without such invalid part or parts.

Section 3. Effective Date.

This Local Law shall take effect immediately upon its adoption and filing with the Secretary of State.