

# Local Law Filing

(Use this form to file a local law with the Secretary of State.)

Text of law should be given as amended. Do not include matter being eliminated and do not use italics or underlining to indicate new matter.

County  City  Town  Village  
(Select one.)

of Perinton

FILED  
STATE RECORDS

MAY 24 2024

Local Law No.

2

of the year 20<sup>24</sup>

DEPARTMENT OF STATE

A local law

Revised Volunteer Firefighter/Ambulance Exemption

(Insert Title)

Be it enacted by the

Town Board

(Name of Legislative Body)

of the

County  City  Town  Village  
(Select one.)

of Perinton

as follows:

Please see attached. (1a-1c)

(If additional space is needed, attach pages the same size as this sheet, and number each.)

(Complete the certification in the paragraph that applies to the filing of this local law and strike out that which is not applicable.)

**1. (Final adoption by local legislative body only.)**

I hereby certify that the local law annexed hereto, designated as local law No. \_\_\_\_\_ of 20<sup>24</sup> of the ~~(County)(City)~~(Town)(Village) of Perinton was duly passed by the Town Board on March 27 20<sup>24</sup>, in accordance with the applicable provisions of law.  
*(Name of Legislative Body)*

**2. (Passage by local legislative body with approval, no disapproval or repassage after disapproval by the Elective Chief Executive Officer\*.)**

I hereby certify that the local law annexed hereto, designated as local law No. \_\_\_\_\_ of 20\_\_\_\_ of the (County)(City)(Town)(Village) of \_\_\_\_\_ was duly passed by the \_\_\_\_\_ on \_\_\_\_\_ 20\_\_\_\_, and was (approved)(not approved) *(Name of Legislative Body)* (repassed after disapproval) by the \_\_\_\_\_ and was deemed duly adopted *(Elective Chief Executive Officer\*)* on \_\_\_\_\_ 20<sup>□□</sup>, in accordance with the applicable provisions of law.

**3. (Final adoption by referendum.)**

I hereby certify that the local law annexed hereto, designated as local law No. \_\_\_\_\_ of 20\_\_\_\_ of the (County)(City)(Town)(Village) of \_\_\_\_\_ was duly passed by the \_\_\_\_\_ on \_\_\_\_\_ 20\_\_\_\_, and was (approved)(not approved) *(Name of Legislative Body)* (repassed after disapproval) by the \_\_\_\_\_ on \_\_\_\_\_ 20\_\_\_\_. *(Elective Chief Executive Officer\*)*

Such local law was submitted to the people by reason of a (mandatory)(permissive) referendum, and received the affirmative vote of a majority of the qualified electors voting thereon at the (general)(special)(annual) election held on \_\_\_\_\_ 20\_\_\_\_, in accordance with the applicable provisions of law.

**4. (Subject to permissive referendum and final adoption because no valid petition was filed requesting referendum.)**

I hereby certify that the local law annexed hereto, designated as local law No. \_\_\_\_\_ of 20\_\_\_\_ of the (County)(City)(Town)(Village) of \_\_\_\_\_ was duly passed by the \_\_\_\_\_ on \_\_\_\_\_ 20\_\_\_\_, and was (approved)(not approved) *(Name of Legislative Body)* (repassed after disapproval) by the \_\_\_\_\_ on \_\_\_\_\_ 20\_\_\_\_. Such local *(Elective Chief Executive Officer\*)* law was subject to permissive referendum and no valid petition requesting such referendum was filed as of \_\_\_\_\_ 20\_\_\_\_, in accordance with the applicable provisions of law.

\* Elective Chief Executive Officer means or includes the chief executive officer of a county elected on a county-wide basis or, if there be none, the chairperson of the county legislative body, the mayor of a city or village, or the supervisor of a town where such officer is vested with the power to approve or veto local laws or ordinances.

**Article IX Volunteer Firefighters and Volunteer Ambulance Workers Exemption**

**§ 186-47 Legislative intent.**

The Real Property Tax Law has been amended by the addition of a new § 466-a which permits 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 incorporated voluntary ambulance service or such enrolled member and spouse. Said partial exemption is 10% of the assessed value of such property for all town, part town, and special district purposes, exclusive of special assessments.

**§ 186-48 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 spouse is hereby granted from taxation with respect to town, part town, and special district purposes, exclusive of special assessments.

**§ 186-49 Eligibility.**

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 applicant resides in the Town of Perinton and the Town of Perinton is served by such incorporated volunteer fire company or fire department or incorporated voluntary 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 for at least two years as of the applicable taxable status date or the applicant has been certified by the authority having jurisdiction for the incorporated voluntary ambulance service as an enrolled member of such incorporated voluntary ambulance service for at least two years as of the applicable taxable status date.

§ 186-50      **Grant of lifetime exemption.**

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

§ 186-51      **Unremarried spouses of volunteer firefighters or volunteer ambulance workers killed in the line of duty.**

An unremarried 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 unremarried spouse is certified by the incorporated volunteer fire company, fire department or incorporated voluntary ambulance service as an unremarried 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.

§ 186-52      **Unremarried spouses of deceased volunteer firefighters or volunteer ambulance workers.**

An unremarried 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 unremarried spouse is certified by the incorporated volunteer fire company, fire department or incorporated voluntary ambulance service as an unremarried 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 20 years; and

C.

Such deceased volunteer and unremarried spouse had been receiving the exemption for such property prior to the death of such volunteer.

§ 186-53      **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 Commissioner of Tax and Finance. A new exemption application must be filed with the Town Assessor on or before the taxable status date if the primary residence of the enrolled member changes.

§ 186-54      **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.

§ 186-55      **Certification.**

Each incorporated volunteer fire company, incorporated volunteer fire department and incorporated voluntary ambulance service shall annually file a notarized membership roster or notice certifying those members with two or more years of service. Such roster or notice shall state each such enrolled member's name, each such enrolled member's address of residence, each such member's type of active status and the number of years of active service served by each such enrolled member, all as of the applicable taxable status date.

**5. (City local law concerning Charter revision proposed by petition.)**

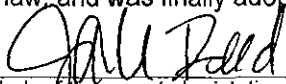
I hereby certify that the local law annexed hereto, designated as local law No. \_\_\_\_\_ of 20\_\_\_\_ of the City of \_\_\_\_\_ having been submitted to referendum pursuant to the provisions of section (36)(37) of the Municipal Home Rule Law, and having received the affirmative vote of a majority of the qualified electors of such city voting thereon at the (special)(general) election held on \_\_\_\_\_ 20\_\_\_\_, became operative.

**6. (County local law concerning adoption of Charter.)**

I hereby certify that the local law annexed hereto, designated as local law No. \_\_\_\_\_ of 20\_\_\_\_ of the County of \_\_\_\_\_ State of New York, having been submitted to the electors at the General Election of November \_\_\_\_\_ 20\_\_\_\_, pursuant to subdivisions 5 and 7 of section 33 of the Municipal Home Rule Law, and having received the affirmative vote of a majority of the qualified electors of the cities of said county as a unit and a majority of the qualified electors of the towns of said county considered as a unit voting at said general election, became operative.

**(If any other authorized form of final adoption has been followed, please provide an appropriate certification.)**

I further certify that I have compared the preceding local law with the original on file in this office and that the same is a correct transcript therefrom and of the whole of such original local law, and was finally adopted in the manner indicated in paragraph \_\_\_\_\_ above.

  
Clerk of the county legislative body, City, Town or Village Clerk or officer designated by local legislative body

Date: 4/17/24

(Seal)