

LOCAL LAW 2 of 2025

Amending Local Law 5 of 2023, to add a tax exemption for Volunteer Firefighters and Volunteer Ambulance workers who serve in neighboring towns.

Section 1. Title

This Local Law shall be known as “Local Law No. 2 of 2025: Amending Local Law 5 of 2023, to add a tax exemption for Volunteer Firefighters and Volunteer Ambulance workers who serve in neighboring towns.

Section 2. Authority

The New York State Legislature has, heretofore, amended the Real Property Tax Law (RPTL) to authorize municipalities to extend this exemption to volunteer firefighters or volunteer ambulance workers who provide volunteer services to a neighboring city, village, town, county, or school district as is more particularly set forth in RPTL§466-1.

Section 3. Amendment

§ 128-31 Eligibility shall be amended as follows:

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 is an enrolled member in either**
 - 1. **An incorporated volunteer fire company, fire department, or volunteer ambulance service that serves the Town of Rochester, or**
 - 2. **An incorporated volunteer fire company, fire department, or volunteer ambulance service that serves a town that neighbors the Town of Rochester.**
- 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 year.

Section 4. 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Ordinances or Local Laws of the Town of Rochester which may conflict with the provisions of this Local Law are hereby superseded or repealed to the extent necessary to give this Local Law force and effect during its effective period.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 5. 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 6. 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 March 1, 2025.

