

**BE IT ENACTED BY THE
TOWN BOARD OF THE
TOWN OF PITTSFORD
NEW YORK
AS FOLLOWS:**

**LOCAL LAW NO. 5 OF 2024:
AMENDING TOWN CODE CHAPTER 133, ARTICLE X,
TO EXTEND THE TAX EXEMPTION FOR VOLUNTEER FIREFIGHTERS
AND VOLUNTEER AMBULANCE WORKERS TO THE
UN-REMARIED SPOUSES OF THEIR DECEASED MEMBERS**

Sec. 1 Title

This Local Law shall be known as “Local Law No. 5 of 2024: Amending Town Code Chapter 133, Article X, to extend the tax exemption for Volunteer Firefighters and Volunteer Ambulance Workers to the Un-remarried Spouses of their deceased members.”

Sec. 2 Purpose - Conformance with Real Property Tax Law §466-a

The Town Board of the Town of Pittsford is amending Article X of Chapter 133 of the Town Code (Tax Exemption for Volunteer Firefighters and Volunteer Ambulance Workers) to conform with recent legislation amending the Real Property Tax Law.

Sec. 3 Amendments

The following revisions, additions and deletions to Article X of Chapter 133 of the Pittsford Town Code are proposed. New text is underlined and deleted text is marked with a strike-through. Existing sections 133-41, 133-42, and 133-43 are included and unchanged:

Article X. Tax Exemption for Volunteer Firefighters and Volunteer Ambulance Workers and their Un-remarried Spouses.

§ 133-40 - Legislative Intent.

The Real Property Tax Law has been amended by the addition of a new § ~~466-K~~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 or un-remarried spouse of a deceased member. Said partial exemption can be 10% of the assessed value of such property for all Town, part Town and special district purposes, exclusive of special assessments.

§ 133-41 - 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.

§ 133-42 - 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 Pittsford and the Town of Pittsford 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 2 years 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 2 years.

§ 133-43 - 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 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 as long as his or her primary residence is located within the Town of Pittsford, New York.

§ 133-44 Un-remarried Spouses of Volunteer Firefighters or Volunteer Ambulance Workers Killed in the Line of Duty.

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

§ 133-45 Un-remarried Spouses of Deceased Volunteer Firefighters or Volunteer Ambulance Workers.

An un-remarried 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 an un-remarried spouse is certified by the incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service as an un-remarried 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 twenty years; and

C. Such deceased volunteer and un-remarried spouse had been receiving the exemption for such property prior to the death of such volunteer.

§ 133-44 46 - Application.

Application for such exemption shall be filed with the Assessor on or before the taxable status date on a form as prescribed by the State Board of Real Property Services.

§ 133-45 47 – 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.

§ 133-46 48 - Certification.

Each incorporated volunteer fire company, incorporated volunteer fire department and incorporated voluntary ambulance service shall file a notice annually, prior to the applicable taxable status date, with the Town Assessor certifying its enrolled members with two 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.

Sec. 4 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, which can be given effect without such part or parts.

Sec. 6 Effective Date

This Local Law shall take effect immediately upon filing with the office of the Secretary of State as provided by law.