

LOCAL LAW NO. 3 OF 2025

Tax Exemption for Volunteer Firefighters and Volunteer Ambulance Workers

Be it enacted by the Town Board of the Town of Riga, New York, as follows:

This article entitled "A Local Law to Extend Certain Tax Exemptions to Volunteer Firefighters and Ambulance Workers, amending Chapter 85 of the Riga Town Code".

Section 1 Title. This local law is entitled "Tax Exemption for Volunteer Firefighters and Volunteer Ambulance Workers."

Section 2. Purpose and Findings. It is the purpose of this Local Law to implement the authority granted to local taxing jurisdictions by Real Property Tax Law Section 466-a — Tax Exemption for Volunteer Firefighters and Volunteer Ambulance Workers. The Town Board of the Town of Riga ("Town Board") finds and hereby determines that New York Real Property Tax Law Section 466-a makes available a tax exemption for volunteer fire and ambulance service workers at the option of the local municipality. The Town Board further finds and determines the Town of Riga should exercise said option and implement said tax exemption because it would enhance the ability to recruit and retain the volunteers that are the lifeblood of the volunteer fire and ambulance organizations currently serving the residents of the Town of Riga. Recruiting and retaining sufficient volunteers to serve these important functions is essential to maintaining the high quality of emergency service in our community and saving its taxpayers the significant expense of paid staff.

Section 3. Grant of Property Tax Exemption for Volunteer Firefighters and Volunteer Ambulance Workers. Chapter 85 of the Code of the Town of Riga, "Taxation" shall be amended to add "Article VIII - Tax Exemption for Volunteer Firefighters and Volunteer Ambulance Workers" as follows:

Article VIII. Tax Exemption for Volunteer Firefighters and Volunteer Ambulance Workers.

§ 85-18. Legislative Intent. The Real Property Tax Law has been amended by the addition of a new § 466-a, which permits the Town of Riga 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 purposes.

§ 85-19. Grant of exemption. An exemption of 10% of assessed value of property owned by an enrolled member or such enrolled member and spouse is hereby granted from taxation with respect to all Town purposes, subject to the requirements set forth in this Article.

§ 85-20. 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 Riga which is served by such incorporated volunteer fire company or fire department or incorporated voluntary ambulance service;

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;

D. The applicant has been certified in accordance with § 85-25 as enrolled member of an: (1) incorporated volunteer fire company or fire department for at least 2 years, or (2) incorporated voluntary ambulance service for at least 2 years; and

E. The applicant complies with the requirements of § 85-23.

§ 85-21. Grant of exemption for spouse of Volunteer killed in the line of duty. Any un-remarried spouse of an enrolled member of an incorporated volunteer fire company, fire department or incorporated voluntary ambulance service who is killed in the line of duty 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 County of Monroe.

§ 85-22. 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 and the life of their un-remarried surviving spouse as long as his or her primary residence is located within the County of Monroe.

§ 85-23. Application. Application for such exemption shall be filed with the Assessor for the municipality in which the property is located on or before the taxable status date on a form as prescribed by the Commissioner of Tax and Finance.

§ 85-24. 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.

§ 85-25. Certification. Each incorporated volunteer fire company, incorporated volunteer fire department and incorporated voluntary ambulance service shall file a notice annually with the Assessor, certifying its enrolled members with 2 or more years of service, per procedures prescribed by the Assessor.

Section 4. Severability. If any clause, sentence, paragraph, subdivision, section, or part of this law or the application thereof to any person, individual, corporation, firm, partnership, entity, or circumstance shall be adjudged by any court of competent jurisdiction to be invalid or unconstitutional, such order or judgment shall not affect, impair or invalidate the remainder thereof, but shall be confined in its operation to the clause, sentence, paragraph, subdivision, section or part of this law, or in its application to the person, individual, corporation, firm, partnership, entity, or circumstance directly involved in the controversy in which such order or judgment shall be rendered.

Section 5. Effective Date. This local law shall take effect upon filing with the Secretary of State