

RESOLUTION # _____

ADOPT LOCAL LAW NO. _____ -2024 TO AMEND THE RICHMOND TOWN CODE AT PART II, “GENERAL LEGISLATION”, CHAPTER 178 “TAXATION” TO ADD ARTICLE VIII “PROPERTY TAX EXEMPTION FOR VOLUNTEER FIREFIGHTERS AND AMBULANCE WORKERS.”

WHEREAS, a Resolution was duly adopted by the Town Board of the Town of Richmond on the 12th day of December, 2023, calling for a Public Hearing to be held by the Richmond Town Board on the 9th day of January, 2024, at the Richmond Town Hall, located at 8690 Main Street, Honeoye, New York, at 7:00 p.m., to hear all interested parties on a proposed local law to amend the Richmond Town Code at Part II, “General Legislation”, Chapter 178 “Taxation” to add Article VIII “Property Tax Exemption for Volunteer Firefighters and Ambulance Workers” that provides volunteers a partial real property tax exemption; and

WHEREAS, the Notice of said Public Hearing was duly advertised in accordance with law; and

WHEREAS, said Public Hearing was duly held at the Richmond Town Hall on the 9th day of January, 2024, at 7:00 p.m., and all parties in attendance were permitted an opportunity to speak on behalf of or in opposition to the adoption of said Local Law, or any parts thereof; and

WHEREAS, the Town Board of the Town of Richmond, after due deliberation, finds it in the best interest of the Town to adopt said Local Law; it is therefore

RESOLVED that the Town Board of the Town of Richmond adopts Local Law _____-2024 as follows:

LOCAL LAW _____ 2024 - TO AMEND THE RICHMOND TOWN CODE AT PART II, “GENERAL LEGISLATION”, CHAPTER 178 “TAXATION” TO ADD ARTICLE VIII “PROPERTY TAX EXEMPTION FOR VOLUNTEER FIREFIGHTERS AND AMBULANCE WORKERS.”

Section I: Authorization, Title, and Purpose.

Article VIII of Chapter 178 of the Town of Richmond Town Code, entitled “A Property Tax Exemption for Volunteer Firefighters and Volunteer Ambulance Workers”, is hereby enacted pursuant to Real Property Tax Law §466-a to provide a partial real property tax exemption to fire and ambulance volunteers serving the community.

Section II: Legislative Intent.

The Town Board of the Town of Richmond finds and hereby determines that, because the Town of Richmond values its volunteer firefighters and ambulance workers, a partial property tax exemption for volunteer firefighters and ambulance personnel shall be established in accordance with New York Real Property Tax Law §466-a.

Section III: Authority.

Real Property Tax Law §466-a authorizes the Richmond Town Board to adopt a Local Law providing a real property tax exemption of up to ten percent (10%) of the assessed value of real property owned by qualifying volunteer firefighters and ambulance workers.

Section IV. Amendment.

Part II of the Richmond Town Code, “General Legislation,” Chapter 178 “Taxation” shall be amended to add “Article VIII. Real Property Tax Exemption for Volunteer Firefighters and Volunteer Ambulance Workers” as follows:

“Article VIII. Real Property Tax Exemption for Volunteer Firefighters and Volunteer Ambulance Workers.

§ 178-18. Purpose. The Town values its volunteer firefighters and ambulance workers and seeks to provide qualifying volunteers and their spouses with a partial real property tax exemption. This section sets forth the requirements that must be met for volunteers to qualify for a 10% real property tax exemption.

§178-19 Eligibility.

A 10% real property tax exemption shall be granted to real property in the Town provided that the following eligibility requirements are met:

- A. The property is owned or jointly owned by a current member of an incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service serving the Town of Richmond who has met the minimum service requirements (“volunteer”); and
- B. The property is used exclusively for the volunteer’s primary residence and any portion of the property that is not used exclusively for such purposes shall not be entitled to this exemption; and
- C. The volunteer does not receive an exemption under this section on any other parcel of real property; and
- D. The volunteer is currently enrolled as a member of an incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service that serves the Town and has been certified, pursuant to §178-24, to have met a two-year service minimum; and
- E. If an applicant receives this exemption, the applicant cannot claim a New York State income tax credit for the same volunteer service. However, if the property has multiple owners, the owner(s) whose volunteer service was not the basis of this exemption are eligible to claim that income tax credit.

§ 178-20. Volunteer Lifetime Real Property Tax Exemption.

Volunteer firefighters or volunteer ambulance workers shall receive a 10% real property tax exemption on eligible property for the remainder of his or her lifetime if the following qualifications are met:

- A. The volunteer is certified by the incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service to have accrued over 20 years of active service in an incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service; and
- B. The volunteer owns and resides at real property used as his or her primary residence in the Town of Richmond.

§ 178-21. Spousal Lifetime Real Property Exemption.

The spouses of deceased volunteer firefighters or volunteer ambulance workers who have not re-married shall receive a 10% real property tax exemption for the remainder of his or her lifetime if the following qualifications are met:

- A. The spouse is certified by the Town of Richmond Assessor as an un-remarried spouse of a deceased enrolled member of an incorporated volunteer fire company, fire department or incorporated volunteer ambulance corps which serves the Town of Richmond; and
- B. The deceased volunteer was an enrolled member for at least 20 years or at least 5 years if the volunteer was killed in the line of duty; and
- C. The deceased volunteer and un-remarried spouse were receiving an exemption under this Chapter for such property prior to the death of the volunteer.

§ 178-22. No change to prior existing benefits.

No volunteer firefighter or volunteer ambulance worker and/or un-remarried spouses of deceased volunteer firefighters and volunteer ambulance workers who received a partial real property tax exemption under the Town of Richmond Code and New York State law prior to this Chapter going into effect shall suffer any diminution of such benefit because of the provisions of this Chapter.

§ 178-23. Application.

An application to receive a partial real property tax exemption under this Chapter shall be filed with the Town Assessor on or before the taxable status date on a form as prescribed by the New York State Taxation and Finance Commissioner. The Town of Richmond must provide written eligibility requirements and guidelines, available upon request, as to the requirements of an enrolled volunteer member relating to this exemption.

§ 178-24. Certification.

Each incorporated volunteer fire company, incorporated volunteer fire department, and incorporated voluntary ambulance service serving the Town of Richmond shall file a notice annually, prior to the applicable taxable status date, with the Town of Richmond Assessor certifying its enrolled members that have 2 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.

Section V. Severability.

If any section of this Local Law shall be held unconstitutional, invalid, or ineffective, in whole or in part, such determination shall not be deemed to affect, impair, or invalidate the remainder of this Local Law.

Section VI. Effective Date.

The effective date of this Chapter shall be immediately upon its filing with the Secretary of State.