

Volunteer Firefighter & Ambulance Workers Exemption

An enrolled volunteer member of an incorporated volunteer fire company, fire department or ambulance service with a minimum of two years of service may apply for a partial real property tax exemption on their primary residence. In the Town of Perinton, the taxing jurisdictions allowing this exemption are the County of Monroe, Town of Perinton, Village of Fairport and all School Districts except Victor Schools. The exemption equals 10% of the assessed value of the property.

Requirements and exemption detail:

- Enrolled Member – the applicant must be a qualified enrolled member of an incorporated volunteer fire company, fire department or ambulance service and have a minimum of two years of documented volunteer service in the organization.
- In the event that more than one property owner are volunteers, then the tax exemption is cumulative.
- Property Ownership - The volunteer(s) applying for the exemption must be listed on the deed as a property owner.
- Primary Residence – Only the primary residence of the volunteer can receive the exemption and must be located within the Town of Perinton unless the member has twenty or more years of service.
- A certified enrolled member with twenty or more years of service are entitled to a lifetime exemption. However, their primary residence must be located within Monroe County and the exemption will then only apply to those taxing jurisdictions that have granted the exemption.
- Taxing jurisdictions may adopt to allow an unremarried surviving spouse of a deceased volunteer to retain this exemption if the qualifying volunteer had a minimum of 20 years of service and the volunteer had been receiving the exemption prior to their passing. Currently allowed by Monroe County and Town of Perinton
- Taxing jurisdictions may adopt to allow an unremarried surviving spouse of a deceased volunteer killed in the line of duty to retain this exemption if the qualifying volunteer had a minimum of 5 years of service and the volunteer had been receiving the exemption prior to their passing. Currently allowed by Monroe County and Town of Perinton