

Volunteer Firefighters and Volunteer Ambulance Workers Exemption

In accordance with Real Property Tax Law § 466-a the Volunteer Firefighters and Volunteer Ambulance Workers exemption provides 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 (heretofore referred to as “agency”) or such enrolled member and spouse.

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. If more than one property owner are volunteers, then tax exemption is cumulative.

The exemption applies exclusively to the owner’s residence. In the event any portion of such property is not used for the purpose as the owner’s residence, such portion shall not be entitled to the exemption.

Eligibility.

Such exemption shall be granted to an enrolled member of an agency, provided that:

- the owner resides in the Town of Perinton,
- the owner is an enrolled member of an agency that serves the Town of Perinton,
- the property is the primary residence of the owner.
- The owner must be an enrolled member of an agency for at least two years as of the applicable taxable status date.

Grant of Lifetime Exemption.

A certified enrolled member with twenty or more years of service is 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.

Surviving spouse of members killed in the line of duty.

A surviving spouse of a deceased enrolled member of an agency is eligible for a 50% exemption if such member is killed in the line of duty, provided, however, that:

- Such surviving spouse is certified by the agency as a surviving spouse of an enrolled member of such agency who was killed in the line of duty; and
- Such deceased volunteer had been an enrolled member for at least five years; and
- Such deceased volunteer had been receiving the exemption prior to their death.

Surviving spouse of deceased members NOT killed in the line of duty.

A surviving spouse of a deceased enrolled member of an agency is eligible for a 10% exemption, provided, however, that:

- Such surviving spouse is certified by the agency as a surviving spouse of a deceased enrolled member of such agency; and
- Such deceased volunteer had been an enrolled member for at least 20 years; and
- Such deceased volunteer and surviving spouse had been receiving the exemption for such property prior to the death of such volunteer.

Exemption Application.

Application form RP-466-a-vol must be filed with the Town Assessor on or before the applicable taxable status date.