

**LIVINGSTON COUNTY BOARD OF SUPERVISORS  
ADOPTION OF LOCAL LAW**

**LOCAL LAW 6-2023 PROVIDING A PARTIAL TAX EXEMPTION FROM REAL PROPERTY TAXES TO CERTAIN ELIGIBLE VOLUNTEER FIREFIGHTERS AND VOLUNTEER AMBULANCE WORKERS**

Be it enacted by the Livingston County Board of Supervisors as follows:

**Section 1.** The intent of this Local Law is to adopt a real property tax exemption for certain qualifying volunteer firefighters and volunteer ambulance workers in accordance with New York State Real Property Tax Law §466-a.

**Section 2.** Real property owned by an enrolled member of an incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service residing in Livingston County shall be exempt from taxation to the extent of 10% of the assessed valuation for county purposes provided the owner(s) meet the qualifications set forth in Section 3 below.

**Section 3.** To be eligible for the exemption authorized by Real Property Tax Law §466-a and implemented by this Local Law, the real property must be owned by an enrolled member of an incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service residing in Livingston County subject to the following additional requirements: (a) the enrolled member resides in the town or village which is served by such incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service; (b) the property is the primary residence of the enrolled member; (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 enrolled member'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 enrolled member has been certified by the authority having jurisdiction for the incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service as an enrolled member of such incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service for at least two (2) years.

**Section 4.** Any enrolled member of an incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service residing in Livingston County who accrues more than twenty (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, who also meets all the requirements set forth in Section 3, shall be granted the 10% exemption as described above for the remainder of his or her life as long as his or her primary residence is located within Livingston County.

**Section 5.** An un-remarried spouse of volunteer firefighter or volunteer ambulance worker killed in the line of duty shall be eligible to receive the 10% exemption as described above provided that: (a) such un-remarried spouse is certified by the authority having jurisdiction for the incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service as an un-remarried spouse of an enrolled member; and (b) such deceased volunteer had been an enrolled member for at least five (5) years; and (c) such deceased volunteer had been receiving the exemption prior to his or her death.

**Section 6.** An un-remarried spouse of a deceased volunteer firefighter or volunteer ambulance worker shall be eligible to receive the 10% exemption as described above provided that: (a) such un-remarried spouse is certified by the authority having jurisdiction for the incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service as an un-remarried spouse of a deceased enrolled member; and (b) such deceased volunteer had been an enrolled member for at least twenty (20) years; and (c) such deceased volunteer and un-remarried spouse had been receiving the exemption prior to the death of such volunteer.

**Section 7.** This Local Law shall take effect immediately upon its filing in the Office of the Secretary of State.

Dated at Geneseo, New York  
June 14, 2023 (Introduced)  
July 12, 2023 (Adopted)

Michele R. Rees  
Clerk of the Board