

**Village of Geneseo
Public Hearing Notice
Notice of Proposed Local Law
Volunteer Firefighters and Volunteer Ambulance Workers Property Tax Exemption**

NOTICE IS HEREBY GIVEN that the Board of Trustees of the Village of Geneseo will hold a public hearing on **Monday, July 15, 2024 at 5:05pm** in the Geneseo Building, located at 119 Main Street, Geneseo, NY 14454 to consider a Local Law to amend Chapter 117 of the Village Code: Taxation and to add a new Article IX, Exemptions for Volunteer Firefighters and Volunteer Ambulance Workers.

The purpose of this Local Law is to add provisions to the Village of Geneseo Code to provide for real property tax exemptions to the extent of up to ten percent of the assessed value of such property for an enrolled member and spouse residing in the Village of Geneseo of an incorporated volunteer fire company, fire department, and incorporated voluntary ambulance.

A full copy of the proposed Local Law can be picked up at the Village Clerk's Office at 119 Main Street, Geneseo, NY or requested via email: amack@geneseony.org.

At time of public hearing, all persons wishing to be heard will be provided an opportunity as time permits.

Aprile S. Mack
Village Clerk/Treasurer

Dated: 05/21/2024

Livingston County News Publication Dates: June 21 & 28, 2024

VILLAGE OF GENESEO
Notice of Proposed Local Law
Volunteer Firefighters and Volunteer Ambulance Workers Property Tax Exemption

NOTICE IS HEREBY GIVEN that on May 20, 2024, there has been presented to the Village Board of the Village of Geneseo, in the County of Livingston, proposed Local Law No. _____, for the Year 2024, a Local Law to amend the Village of Geneseo Code, Chapter 117, Taxation to add a new Article IX, Exemptions for Volunteer Firefighters and Volunteer Ambulance Workers. The purpose of this Local Law is to add provisions to the Village of Geneseo Code to provide for real property tax exemptions to the extent of up to ten percent of the assessed value of such property for an enrolled member and spouse residing in the Village of Geneseo of an incorporated volunteer fire company, fire department, and incorporated voluntary ambulance.

THEREFORE, pursuant to statute, the Village Board will hold a public hearing on said Local Law at 5:05 P.M. July 15, 2024 in the Geneseo Building, 119 Main Street, Geneseo, New York 14454, at which time and place all persons interested will be heard. A copy of the proposed Local Law is on file for public review at the Village of Geneseo Clerks Office during normal business hours.

Be it enacted by the Village Board of Trustees of the Village of Geneseo as follows:

§ 117-43. Purpose and Intent. The Village of Geneseo recognizes the role of volunteer firefighters and ambulance workers in securing the safety and well-being of our communities. The Village hereby finds that it is in the best social and economic interests of the Village of Geneseo to encourage volunteerism for said purposes. To that end, by providing the following exemption it is the intent to encourage volunteerism for our fire and ambulance companies. The intent of this Local Law is to adopt a real property tax exemption for certain qualifying volunteer firefighters and volunteer ambulance workers and their spouses in accordance with New York State Real Property Tax Law § 466-a, "Volunteer firefighters and volunteer ambulance workers", effective December 9, 2022.

§117-44. Exemption and Eligibility.

- A. 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 residing in the Village of Geneseo shall be exempt from taxation to the extent of 10% of the assessed value of such property for Village purposes, exclusive of special assessments; provided, however, that such exemption shall in no event exceed \$3,000 multiplied by the latest state equalization rate for the assessing unit in which such real property is located.
- B. To be eligible for the exemption authorized by Real Property Tax Law § 466-a and implemented by this Local Law, the following must be satisfied:
 - 1) The real property for which the exemption is sought must be owned by an enrolled member of the Geneseo Fire Department;
 - 2) The enrolled member shall reside in the Village which is served by the Geneseo Fire Department;
 - 3) The property is the primary residence of the enrolled member;
 - 4) 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
 - 5) The enrolled member has been certified by the authority having jurisdiction for the Geneseo Fire Department as an enrolled member of such for at least two (2) years.

§ 117-45. Grant of lifetime exemption for member with more than 20 years of service. Any enrolled member of the Geneseo Fire Department 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 § 117-44(B) shall be granted the 10% exemption, as described above at § 117-(A), for the remainder of his or her life, as long as his or her primary residence is located within the Village of Geneseo.

§ 117-46. Grant of lifetime exemption for un-remarried spouse of volunteer firefighters or volunteer ambulance workers killed in the line of duty. An un-remarried spouse of volunteer firefighter or volunteer ambulance worker killed in the line of duty shall or is otherwise deceased be eligible to receive the 10% exemption as described above at § 117-44(A), provided, however, that:

- A. Such un-remarried spouse is certified by the authority having jurisdiction for the Geneseo Fire Department as an un-remarried spouse of an enrolled member of such Fire Department who was killed in the line of duty; 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.

§ 117-47. Grant of lifetime exemption for un-remarried spouses of deceased volunteer firefighters or volunteer ambulance workers. 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 Geneseo Fire Department service as an un-remarried spouse of a deceased enrolled member of the Geneseo Fire Department; 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.

§117-48. Application required. An application to receive a partial real property tax exemption under this Article shall be filed with the Town of Geneseo Assessor or such other agency, officer or department as the Village may designate, on or before the taxable status date, on a form as prescribed by the New York State Taxation and Finance Commissioner.

§ 117-49. Effective date. This Local Law shall take effect immediately upon its filing in the Office of the Secretary of State.

_____, 2024
By Order of The Village Board
Aprile Mack
Village Clerk
Geneseo, New York