

September 15, 2025

Finance Committee: 8-25-2025

RESOLUTION NO. 302-2025

ADOPTING LOCAL LAW F (NO.) FOR THE YEAR 2025, "TO ALLOW ENROLLED VOLUNTEER FIREFIGHTERS AND VOLUNTEER AMBULANCE WORKERS TO BE ELIGIBLE FOR A REAL PROPERTY TAX EXEMPTION UNDER RPTL §466-A"

By Mr. Hull, Chair, Finance Committee

BE IT ENACTED by the Board of Legislators of St. Lawrence County as follows:

Section 1. Legislative intent

The legislature recognizes the role of the volunteer firefighters and ambulance workers in securing the safety and well-being of our communities. The legislature hereby finds that it is in the best social and economic interests of the County of St. Lawrence to encourage volunteerism for said purposes. To that end, by providing the following exemption, it is the intent to so encourage volunteerism for our various fire and ambulance companies.

Section 2. Exemptions for certain volunteer firefighters and ambulance workers

(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 St. Lawrence County shall be exempt from taxation to the extent of ten (10%) percent of the assessed value of such property for county purposes, exclusive of special assessments.

(b) Such exemption shall not be granted to an enrolled member of an incorporated volunteer fire company, fire department or incorporated voluntary ambulance service residing in such county unless:

- (i) the applicant resides in the city, town or village which is served by such incorporated volunteer fire company or fire department or incorporated voluntary ambulance service;
- (ii) the property is the primary residence of the applicant;
- (iii) 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 applicant's residence but is used for other purposes, such portion shall be subject to taxation and the remaining portion shall only be entitled to the exemption provided by this section; and
- (iv) the applicant has been certified by the authority having jurisdiction for the incorporated volunteer fire company or fire department as an enrolled member of such incorporated volunteer fire company or fire department for at least two (2) years or the applicant has been certified by the authority

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having jurisdiction for the incorporated voluntary ambulance service as an enrolled member of such incorporated voluntary ambulance service for at least two (2) years;

(v) the incorporated volunteer fire company or fire department and incorporated voluntary ambulance service has submitted to the St. Lawrence County Director of Emergency Services a complete list of enrolled members, with their respective dates of service for such incorporated voluntary fire company, or fire department, or incorporated voluntary ambulance service. The St. Lawrence County Director of Emergency Services shall then review all potential candidates and certify those that meet the necessary criteria to be eligible for this exemption.

(c) Application for such an exemption shall be filed with the assessor on or before the taxable status date on a form as prescribed by the state board.

(d) No applicant who is a volunteer firefighter or volunteer ambulance worker who, by reason of such status, is receiving any benefit under the provisions of this article on the effective date of this section shall suffer any diminution of such benefit because of the provisions of this section.

(e) Any enrolled member of an incorporated volunteer fire company, fire department or incorporated voluntary ambulance service who accrues more than twenty 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, shall be granted the ten percent exemption as authorized by this section for the remainder of his or her life as long as his or her primary residence is located within this County.

Section 3. **Effective date**

This local law shall take effect upon filing with the Secretary of State and shall apply to real property having a taxable status date on or after the first day of January 2026 next succeeding the date on which this act shall have become a law.

Note: A public hearing was held on Monday, September 15, 2025 at 5:50 p.m.

STATE OF NEW YORK

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) ss:

COUNTY OF ST. LAWRENCE

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I, Kiersten Gotham, Deputy Clerk of the St. Lawrence County Board of Legislators, **DO HEREBY CERTIFY** that I have compared this Resolution No. 302-2025 Entitled "Adopting Local Law F (No.) for the Year 2025, "To Allow Enrolled Volunteer Firefighters and Volunteer Ambulance Workers to be Eligible for a Real Property Tax Exemption Under RPTL §466-a", adopted September 15, 2025, with the original record in this office and that the same is a correct transcript thereof and of the whole of said original record.

Kiersten Gotham

Kiersten Gotham, Deputy Clerk
St. Lawrence County Board of Legislators
September 16, 2025