

SCHEDULE A

The following new article shall be added to Town Code Chapter 183 Taxation:

Article V – Volunteer Firefighters and Volunteer Ambulance Workers Exemption

183-7 Intent

The Town recognizes the hard work and value that volunteer firefighters and volunteer ambulance workers provide to the community. The Town intends to grant the partial tax exemption authorized by NYS Real Property Tax Law 466-A to such volunteer firefighters and volunteer ambulance workers.

183-8 Grant of Exemption

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 Town of Canandaigua shall be exempt from taxation to the extent of ten percent of the assessed value of such property for all allowed purposes, exclusive of special assessments.

183-9 Eligibility

Such exemption shall be granted to an enrolled member of an incorporated volunteer fire company, fire department or incorporated voluntary ambulance service, provided that:

A. The applicant resides in the Town of Canandaigua and the Town of Canandaigua, or any jurisdiction within the boundaries of Ontario County, is served by such incorporated volunteer fire company or fire department or incorporated voluntary ambulance service in which the applicant is an enrolled member.

B. The property is the primary residence of the applicant.

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 applicant'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.

D. The applicant has been certified by the incorporated volunteer fire company or fire department or incorporated voluntary ambulance company as an enrolled member of such incorporated volunteer fire company or fire department or voluntary ambulance company for at least the immediately preceding two years as of the applicable taxable status date.

183-10 Grant of Lifetime Exemption

Any enrolled member of an incorporated volunteer fire company, fire department or incorporated voluntary ambulance service who accrues more than 20 years of active service as of the applicable taxable status date 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 10% exemption as

authorized by this article for the remainder of his or her life on his or her primary residence located within the Town of Canandaigua.

185-11 Application for Exemption

Application for such exemption shall be filed with the Assessor on or before the taxable status date on a form as prescribed by the Commissioner of Tax and Finance. A new exemption application must be filed with the Town Assessor on or before the taxable status date if the primary residence of the enrolled member changes.

185-12 No Diminution of Benefits

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 Article 4 of the Real Property Tax Law on the effective date of this article shall suffer any diminution of such benefit because of the provisions of this article.

185-13 Certification

Each incorporated volunteer fire company, incorporated volunteer fire department and incorporated voluntary ambulance service shall annually file a notarized membership roster or notice certifying those members with two or more years of service. Such roster or notice shall state each such enrolled member's name, each such enrolled member's address of residence, each such member's type of active status and the number of years of active service served by each such enrolled member, all as of the applicable taxable status date.