

STATE OF NEW YORK  
**DEPARTMENT OF STATE**  
ONE COMMERCE PLAZA  
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ALBANY, NY 12231-0001  
[HTTPS://DOS.NY.GOV](https://dos.ny.gov)

KATHY HOCHUL  
GOVERNOR  
WALTER T. MOSLEY  
SECRETARY OF STATE

October 11, 2024

Town of Canandaigua  
5440 Routes 5 & 20 West  
Canandaigua, New York 14424

**RE: Town of Canandaigua, Local Law 9, 10, 11, and 12 2024, filed on  
10/7/2024**

Dear Sir/Madam:

The above referenced material was filed by this office as indicated. Additional local law filing forms can be obtained from our website, [www.dos.ny.gov](http://www.dos.ny.gov).

Sincerely,  
State Records and Law Bureau  
(518) 473-2492



# Local Law Filing

(Use this form to file a local law with the Secretary of State.)

Text of law should be given as amended. Do not include matter being eliminated and do not use italics or underlining to indicate new matter.

County  City  Town  Village  
*(Select one:)*

of Canandaigua

Local Law No. 11 of the year 2024

A local law to allow a real property tax exemption for volunteer firefighters and ambulance workers  
*(Insert Title)*  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Be it enacted by the Town Board of the  
*(Name of Legislative Body)*

County  City  Town  Village  
*(Select one:)*

of Canandaigua as follows:

See Schedule A

(If additional space is needed, attach pages the same size as this sheet, and number each.)

## 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 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.

**(Complete the certification in the paragraph that applies to the filing of this local law and strike out that which is not applicable.)**

**1. (Final adoption by local legislative body only.)**

I hereby certify that the local law annexed hereto, designated as local law No. 11 of 2024 of the (County)(City)(Town)(Village) of Canandaigua was duly passed by the Town Board on September 23 2024, in accordance with the applicable provisions of law.  
*(Name of Legislative Body)*

**2. (Passage by local legislative body with approval, no disapproval or repassage after disapproval by the Elective Chief Executive Officer\*.)**

I hereby certify that the local law annexed hereto, designated as local law No. \_\_\_\_\_ of 20\_\_\_\_ of the (County)(City)(Town)(Village) of \_\_\_\_\_ was duly passed by the \_\_\_\_\_ on \_\_\_\_\_ 20\_\_\_\_, and was (approved)(not approved) (repassed after disapproval) by the \_\_\_\_\_ and was deemed duly adopted on \_\_\_\_\_ 20\_\_\_\_, in accordance with the applicable provisions of law.  
*(Name of Legislative Body)*  
*(Elective Chief Executive Officer\*)*

**3. (Final adoption by referendum.)**

I hereby certify that the local law annexed hereto, designated as local law No. \_\_\_\_\_ of 20\_\_\_\_ of the (County)(City)(Town)(Village) of \_\_\_\_\_ was duly passed by the \_\_\_\_\_ on \_\_\_\_\_ 20\_\_\_\_, and was (approved)(not approved) (repassed after disapproval) by the \_\_\_\_\_ on \_\_\_\_\_ 20\_\_\_\_.  
*(Name of Legislative Body)*  
*(Elective Chief Executive Officer\*)*

Such local law was submitted to the people by reason of a (mandatory)(permissive) referendum, and received the affirmative vote of a majority of the qualified electors voting thereon at the (general)(special)(annual) election held on \_\_\_\_\_ 20\_\_\_\_, in accordance with the applicable provisions of law.

**4. (Subject to permissive referendum and final adoption because no valid petition was filed requesting referendum.)**

I hereby certify that the local law annexed hereto, designated as local law No. \_\_\_\_\_ of 20\_\_\_\_ of the (County)(City)(Town)(Village) of \_\_\_\_\_ was duly passed by the \_\_\_\_\_ on \_\_\_\_\_ 20\_\_\_\_, and was (approved)(not approved) (repassed after disapproval) by the \_\_\_\_\_ on \_\_\_\_\_ 20\_\_\_\_. Such local law was subject to permissive referendum and no valid petition requesting such referendum was filed as of \_\_\_\_\_ 20\_\_\_\_, in accordance with the applicable provisions of law.  
*(Elective Chief Executive Officer\*)*

\* Elective Chief Executive Officer means or includes the chief executive officer of a county elected on a county-wide basis or, if there be none, the chairperson of the county legislative body, the mayor of a city or village, or the supervisor of a town where such officer is vested with the power to approve or veto local laws or ordinances.

**5. (City local law concerning Charter revision proposed by petition.)**

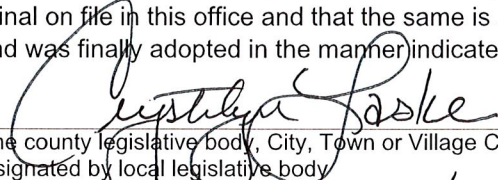
I hereby certify that the local law annexed hereto, designated as local law No. \_\_\_\_\_ of 20\_\_\_\_ of the City of \_\_\_\_\_ having been submitted to referendum pursuant to the provisions of section (36)(37) of the Municipal Home Rule Law, and having received the affirmative vote of a majority of the qualified electors of such city voting thereon at the (special)(general) election held on \_\_\_\_\_ 20\_\_\_\_, became operative.

**6. (County local law concerning adoption of Charter.)**

I hereby certify that the local law annexed hereto, designated as local law No. \_\_\_\_\_ of 20\_\_\_\_ of the County of \_\_\_\_\_ State of New York, having been submitted to the electors at the General Election of November \_\_\_\_\_ 20\_\_\_\_, pursuant to subdivisions 5 and 7 of section 33 of the Municipal Home Rule Law, and having received the affirmative vote of a majority of the qualified electors of the cities of said county as a unit and a majority of the qualified electors of the towns of said county considered as a unit voting at said general election, became operative.

**(If any other authorized form of final adoption has been followed, please provide an appropriate certification.)**

I further certify that I have compared the preceding local law with the original on file in this office and that the same is a correct transcript therefrom and of the whole of such original local law, and was finally adopted in the manner indicated in paragraph \_\_\_\_\_ above.



Clerk of the county legislative body, City, Town or Village Clerk or officer designated by local legislative body

Date: October 2, 2024

(Seal)