

Business of the Village Board  
Village of Saranac Lake

SUBJECT: Adopt Local Law Tax Exemption

Date: 11-24-2025

DEPT OF ORIGIN: Village Manager

Bill # 172-2025

DATE SUBMITTED: 11-11-2025

EXHIBITS: \_\_\_\_\_

APPROVED AS TO FORM:

Village Attorney

Village Administration

EXPENDITURE  
REQUIRED:

AMOUNT  
BUDGETED:

APPROPRIATION  
REQUIRED:

SUMMARY STATEMENT:

Resolution adopting a Local Law authorizing a real property tax exemption for Volunteer Firefighters and Volunteer Ambulance Service Workers

MOVED BY: White

SECONDED BY: Scollin

VOTE ON ROLL CALL:

MAYOR WILLIAMS

yes

TRUSTEE RYAN

abstain

TRUSTEE WHITE

yes

TRUSTEE SCOLLIN

yes

TRUSTEE BRUNETTE

yes

**A Local Law Authorizing a Real Property Tax Exemption for Volunteer Firefighters and  
Volunteer Ambulance Service Workers**

WHEREAS, a proposed Local Law entitled “A Local Law Authorizing a Real Property Tax Exemption for Volunteer Firefighters and Volunteer Ambulance Service Workers” was introduced before the Board of Trustees of the Village of Saranac Lake, and,

WHEREAS, the purpose of Local Law is to provide a ten percent (10%) exemption from Village real property taxes for the primary residence of qualified volunteer firefighters and volunteer ambulance service workers in accordance with §466-a of the New York State Real Property Tax Law, and,

WHEREAS, a notice of a public hearing was duly published and posted as required by law, stating that the Board of Trustees would meet on November 24, 2025, at 39 Main Street on the second floor, Saranac Lake, NY 12983 to hear the public's comments on the Local Law, and,

WHEREAS, the adoption of this Local Law is a Type II Action pursuant to 6 NYCRR §617.5(c)(26) of the State Environmental Quality Review Act (SEQRA) regulations, and as such, no environmental review is required.

NOW, THEREFORE, BE IT RESOLVED that the Board of Trustees of the Village of Saranac Lake hereby adopts Local Law No. \_\_\_ of 2025, entitled “A Local Law Authorizing a Real Property Tax Exemption for Volunteer Firefighters and Volunteer Ambulance Service Workers.”

BE IT FURTHER RESOLVED, the Local Law shall take effect when filed with the New York Secretary of State.

**VILLAGE OF SARANAC LAKE  
LOCAL LAW NO. 4 OF 2025  
A LOCAL LAW AUTHORIZING A REAL PROPERTY TAX EXEMPTION FOR  
VOLUNTEER FIREFIGHTERS AND VOLUNTEER AMBULANCE SERVICE WORKERS**

**Section 1. Purpose and Authority**

This Local Law is enacted pursuant to New York State Real Property Tax Law §466-a to provide a ten percent (10%) exemption from Village real property taxes for the primary residence of qualified volunteer firefighters and volunteer ambulance service workers.

**Section 2. Exemption Granted**

A qualified enrolled member, or such member and spouse, of an incorporated volunteer fire company, fire department, or incorporated volunteer ambulance service that serves the Village shall receive an exemption equal to 10% of the assessed value of their primary residence, exclusive of special assessments, subject to the requirements of this Local Law.

**Section 3. Eligibility Requirements**

**To receive the exemption:**

1. The applicant must reside within the Village and be an enrolled member of a qualifying volunteer fire or ambulance service.
2. The property must be the applicant's primary residence and used exclusively for residential purposes.
3. The applicant must provide certification from the authority having jurisdiction stating they have served at least two (2) consecutive years immediately prior to application.
4. An exemption application and certification must be filed with the Village Assessor by the taxable status date.

**Section 4. Lifetime Exemption**

A volunteer with 20 or more years of active service, as certified by the authority having jurisdiction, shall receive the exemption for life, so long as the primary residence remains within the Village.

**Section 5. Surviving Spouse Exemption**

The exemption shall continue for the un-remarried surviving spouse of a deceased volunteer if:

- The deceased volunteer was killed in the line of duty and had served at least five (5) years, or
- The deceased volunteer had 20 or more years of service and was receiving the exemption prior to death.

The exemption ends upon remarriage of the surviving spouse.

**Section 6. No Reduction of Existing Benefits**

No volunteer currently receiving an exemption under Real Property Tax Law Article 4 shall lose or have their benefit reduced as a result of this Local Law.

**Section 7. Effective Date**

This Local Law shall take effect immediately upon filing with the New York State Secretary of State.