**VILLAGE OF NASSAU**

**LOCAL LAW NO. 1 OF THE YEAR 2023**

A LOCAL LAW OF THE VILLAGE OF NASSAU PROVIDING REAL PROPERTY TAX EXEMPTIONS FOR VOLUNTEER FIREFIGHTERS AND AMBULANCE WORKERS PURSUANT TO SECTION 466-a OF THE REAL PROPERTY TAX LAW

BE IT ENACTED BY THE VILLAGE BOARD OF TRUSTEES OF THE VILLAGE OF NASSAU AS FOLLOWS:

**Section 1.**

 Chapter 65 of the Nassau Village Code is amended by adding a new Article IV as follows:

**Article IV**:

 Section 104-5

 Legislative intent.

 Pursuant to the provisions of Section 466-a of the New York State Real Property Tax Law, as heretofore adopted and amended by the Legislature of the State of New York, the purpose of this article is to grant a partial exemption from taxation for Village purposes on real property owned by certain persons who are serving as volunteer members of an incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service providing services within the Village of Nassau. It is intended to encourage such voluntary service by granting such exemptions.

 Section 104-6

 Real property tax exemption.

 Real property owned by an enrolled member of an incorporated fire company, fire department, or incorporated voluntary ambulance service, or such enrolled member and spouse, residing in the Village of Nassau, shall be exempt from taxation to the extent of 10% of the assessed value of such property for Village purposes, exclusive of special assessments.

 Section 104-7

 Qualifications.

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

(a) the applicant resides in the Village of Nassau and is a member of an incorporated volunteer fire company or fire department or incorporated voluntary ambulance service which provides services within the Village;

(b) the real property which is the subject of such exemption is the primary residence of the applicant;

(c) the real 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 Local Law; and

(d) the applicant has provided satisfactory certification from the volunteer fire company, fire department or voluntary ambulance service that he or she has been an enrolled and active member in that organization for at least two years.

 Section 104.8

 Twenty year active members.

 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 in the Village of Nassau, 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 the Village of Nassau.

 Section 104-9

 Un-remarried surviving spouses of volunteers killed in the line of duty.

 An un-remarried spouse of a volunteer firefighter or volunteer ambulance worker killed in the line of duty may receive the real property tax exemption if:

1. Such un-remarried spouse is certified by the authority having jurisdiction for the incorporated volunteer fire company, fire department or incorporated voluntary ambulance service as an un-remarried spouse of an enrolled member of such incorporated volunteer fire company, fire department or incorporated volunteer ambulance service in the Village of Nassau who was killed in the line of duty; and
2. Such deceased volunteer had been an enrolled member for at least five years; and
3. Such deceased volunteer had been receiving the exemption prior to his or her death.

 Section 104.10

 Un-remarried survivor spouses of volunteers with at least twenty years of service.

 An un-remarried spouse of a volunteer firefighter or volunteer ambulance workers with twenty years of service may receive the real property tax exemption if:

1. Such un-remarried spouse is certified by the authority having jurisdiction for the incorporated volunteer fire company, fire department or incorporated voluntary ambulance service as an un-remarried spouse of an enrolled member of such incorporated volunteer fire company, fire department or incorporated volunteer ambulance service in the Village of Nassau; and
2. Such deceased volunteer had been an enrolled member for at least twenty years; and
3. Such deceased volunteer and un-remarried spouse had been receiving the exemption on such property prior to the death of such volunteer.

 Section 104.11

 Application process.

1. Applications for such exemption shall be filed with the assessor of the Town of Nassau on or before the taxable status date on a form as prescribed by the New York State Commissioner for the Office of Real Property Tax Services.
2. The assessor of the Town shall have the duty and responsibility of procuring and filing a copy of such certification prior to granting the exemption provided for by this Local Law.

 Section 104-12

 When effective.

This local law shall take effect on January 1, 2024, and shall apply to taxable status dates occurring on or after such date.