

**Local Law # 1 of 2023**  
**Of the Village of East Nassau**

Be it enacted by the Village Board of the Village of East Nassau, in the County of Rensselaer, as follows:

A local law entitled, “Volunteer Firefighter and Volunteer Ambulance Workers Real Property Tax Exemption”:

**SECTION 1. Purpose and Intent:**

In recognition of the public service and dedication of volunteer emergency responders, it is the intent of the Village Board of the Village of East Nassau to provide a real property tax exemption to qualifying volunteer firefighters and volunteer ambulance workers as set forth in Real Property Tax Law § 466-a.

**SECTION 2. Authority:**

Real Property Tax Law § 466-a authorizes local governments the discretion to provide a real property tax exemption of up to ten percent (10%) of the assessed value of real property owned by qualifying volunteer firefighters and volunteer ambulance workers. Such authority may be acted upon by the adoption of a local law.

**SECTION 3. Grant of Real Property Tax Exemption for Volunteer Firefighters and Volunteer Ambulance Workers:**

The Village Board of the Village of East Nassau hereby provides a real property tax exemption of ten percent (10%) of the assessed value of real property for individuals that meet the following qualifications:

- a.* The individual is an enrolled member of an incorporated volunteer fire company, incorporated volunteer fire department, or incorporated volunteer ambulance service that serves the Village of East Nassau and has a minimum of two (2) years of service; and
- b.* The individual resides in the Village of East Nassau and the real property receiving the benefit is the primary residence of the individual and is used exclusively for residential purposes, and any portion of the property not used for residential purposes shall be subject to taxation and the remaining portion only shall be entitled to the exemption provided by this law; and
- c.* The applicant has obtained and displayed a certificate issued by the authority having jurisdiction for the incorporated volunteer fire company, incorporated volunteer fire department or incorporated volunteer ambulance service, indicating that the applicant has been an enrolled member of said incorporated volunteer fire company, incorporated volunteer fire department or incorporated volunteer ambulance service for at least two (2) years.

**SECTION 4. Grant of Lifetime Real Property Tax Exemption for Certain Volunteer Firefighters and Volunteer Ambulance Workers:**

The Village Board of the Village of East Nassau hereby provides a lifetime real property tax exemption of ten percent (10%) of the assessed value of real property for any individuals that have been certified by the authority having jurisdiction over an incorporated volunteer fire company, incorporated volunteer fire department or incorporated volunteer ambulance service as having accrued twenty (20) or more years of service, so long as their primary residence remains within the Village of East Nassau.

**SECTION 5. Un-remarried, Surviving Spouses of Volunteer Firefighters and Volunteer Ambulance Workers Killed in the Line of Duty:**

An un-remarried, surviving spouse of a volunteer firefighter or volunteer ambulance worker killed in the line of duty may receive the real property tax exemption of ten percent (10%) if:

- a. Such un-remarried, surviving spouse is certified by the authority having jurisdiction for the incorporated volunteer fire company, incorporated volunteer fire department or incorporated volunteer ambulance service as an un-remarried, surviving spouse of an enrolled member of such incorporated volunteer fire company, incorporated volunteer fire department or incorporated volunteer ambulance service who was killed in the line of duty; and
- b. Such deceased volunteer had been an enrolled member for at least five (5) years; and
- c. Such deceased volunteer and un-remarried, surviving spouse had been receiving the real property assessment tax exemption prior to his or her death; and
- d. So long as the un-remarried, surviving spouse's primary residence remains within the Village of East Nassau.

**SECTION 6. Un-remarried, Surviving Spouses of Volunteer Firefighters and Volunteer Ambulance Workers with at least Twenty (20) years of Service:**

An un-remarried, surviving spouse of a volunteer firefighter or volunteer ambulance worker with twenty (20) or more years of service may receive the real property tax exemption of ten percent (10%) if:

- a. Such un-remarried, surviving spouse is certified by the authority having jurisdiction for the incorporated volunteer fire company, incorporated volunteer fire department or incorporated volunteer ambulance service as an un-remarried, surviving spouse of an enrolled member of such incorporated volunteer fire company, incorporated volunteer fire department or incorporated volunteer ambulance service who was killed in the line of duty; and
- b. Such deceased volunteer had been an enrolled member for at least twenty (20) years; and
- c. Such deceased volunteer and un-remarried, surviving spouse had been receiving the property assessment tax exemption prior to his or her death; and
- d. So long as the un-remarried, surviving spouse's primary residence remains within the Village of East Nassau.

**SECTION 7. Determination:**

The determination of whether an applicant for the real property tax exemption provided by this local law meets the above qualifications shall be at the discretion of the Assessor having jurisdiction of the Village of East Nassau. The Village Board of the Village of East Nassau may provide, by resolution, further guidance to said Assessor for making such determination.

**SECTION 8. Application:**

- a. Application for the real property tax exemption provided by this local law shall be filled by the enrolled member with the Assessor having jurisdiction of the Village of East Nassau before the taxable status date by an application process promulgated by the Assessor having jurisdiction of the Village of East Nassau.
- b. The Assessor having jurisdiction of the Village of East Nassau shall have the duty and responsibility of procuring a copy of the certification as set forth in section 3(c) prior to granting the exemption provided by this local law.
- c. The authority having jurisdiction for the incorporated volunteer fire company, incorporated volunteer fire department or incorporated volunteer ambulance service shall maintain written guidelines and records, available upon request, as to the requirements of an enrolled member relating to this real property tax exemption.

**SECTION 9. 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 any law on the effective date of this local law shall suffer any diminution of such benefit because of this local law.

**SECTION 10. Severability:**

If any clause, sentence, paragraph, subdivision, or part of this local law or the application thereof to any person, firm or corporation, or circumstance, shall be adjusted by any court of competent jurisdiction to be invalid or unconstitutional, such order or judgment shall not affect, impair, or invalidate the remainder thereof, but shall be confined in its operation to the clause, sentence, paragraph, subdivision, or part of this local law or in its application to the person, individual, firm or corporation or circumstance, directly involved in the controversy in which such judgment or order shall be rendered.

**SECTION 11. Effective date:**

This local law shall be effective immediately upon filing with the Secretary of State.

**End of Law**