

**TOWN OF NORTH HEMPSTEAD
LOCAL LAW NO. OF 2023**

**A PUBLIC HEARING TO CONSIDER THE ADOPTION OF A LOCAL LAW OPTING
INTO A TAX EXEMPTION FOR VOLUNTEER FIREFIGHTERS AND VOLUNTEER
AMBULANCE WORKERS.**

BE IT ENACTED by the Town Board of the Town of North Hempstead, as follows:

Section 1. Legislative Intent.

The Board finds that it is in the best interest of the Town of North Hempstead to adopt a local law to opt into the provisions of Section 466-c of the New York Real Property Tax Law to provide for a partial exemption from real property taxes for enrolled members of an incorporated volunteer fire company, fire department or incorporated volunteer ambulance service.

Section 2.

- A. Pursuant to Section 466-c of the New York Real Property Tax Law, the Town hereby authorizes a tax exemption for real property owned by an enrolled member of an incorporated volunteer fire company, fire department or incorporated volunteer ambulance service of up to ten percent (10%) of the assessed value of such property for town, part town and special district purposes, exclusive of special assessments.
- B. Such exemption stated in Paragraph (A) above shall not be granted unless:
- (1) The applicant resides in the Town of North Hempstead and the applicant is an enrolled member of an incorporated volunteer fire company, fire department or incorporated voluntary ambulance service that serves the Town of North Hempstead.
 - (2) The property is the primary residence of the applicant.
 - (3) 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 Paragraph A above.
 - (4) The applicant has been certified by the authority having jurisdiction for the incorporated volunteer fire company, fire department, or voluntary ambulance service as an enrolled member of such incorporated volunteer fire company, fire department, or voluntary ambulance service for a minimum of two (2) years.
- C. 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, 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 Town of North Hempstead.

- D. Application for the exemption stated in Paragraph (A) above shall be made to the Nassau County Department of Assessment on or before the taxable status date on a form promulgated by the Office of Real Property Tax Services of the Nassau County Department of Assessment. In addition to any other requirements of the Office of Real Property Tax Services and the Nassau County Department of Assessment, each applicant must supply with their application for exemption a letter of certification, which includes the exact date enrolled and current active status, on the letterhead of the incorporated volunteer fire company, fire department, or voluntary ambulance service.

Section 3.

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