

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

**A PUBLIC HEARING TO CONSIDER THE ADOPTION OF A LOCAL LAW
ESTABLISHING CHAPTER 99 OF THE TOWN CODE ENTITLED
“MISCELLANEOUS LAWS”.**

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 establish a chapter of the Town Code for miscellaneous laws that do not lend themselves to codification in the existing chapters of the Town Code. The Board also finds it in the best interests of the Town of North Hempstead to add to this new chapter provisions relating to the continuation or reestablishment of the tax exemption created by Town of North Hempstead Local Law No. 11 of 2023 to un-remarried spouses of deceased volunteer firefighters or volunteer ambulance workers.

Section 2.

Chapter 99 of the Town Code entitled “Miscellaneous Laws” be and hereby is created.

Section 3.

Chapter 99 of the Town Code is hereby amended to add Article I as follows:

Article I Tax Exemption for Volunteer Firefighters and Volunteer Ambulance Workers

§ 99-1 Exemption Continued

The tax exemption for Volunteer Firefighters and Volunteer Ambulance Workers established by Town of North Hempstead Local Law No. 11 of 2023, adopted on April 4, 2023 and effective on April 13, 2023 with its filing with the Secretary of State is hereby continued. For the avoidance of doubt, the exemption established by Town of North Hempstead Local Law No. 11 of 2023 shall be deemed to be the tax exemption provided for by, and adopted pursuant to, Section 466-A of the Real Property Tax Law entitled “Volunteer firefighters and volunteer ambulance workers.”

§99-2 Extension of Exemption to Un-Remarried Spouses of Deceased Volunteer Firefighters or Volunteer Ambulance Workers.

The tax exemption established by Town of North Hempstead Local Law No. 11 of 2023 shall be continued or, if such exemption was pre-existing, reinstated to an un-remarried

spouse of a deceased enrolled member of an incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service; provided, however, that:

- A. 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 a deceased enrolled member of such incorporated volunteer fire company, fire department or incorporated voluntary ambulance service; and
- B. such deceased volunteer had been an enrolled member for at least twenty years; and
- C. such deceased volunteer and un-remarried spouse had been receiving the exemption for such property prior to the death of such volunteer.

§99-3 Extension of Exemption to Un-Remarried Spouses of Volunteer Firefighters or Volunteer Ambulance Workers Killed in the Line of Duty.

The tax exemption established by Town of North Hempstead Local Law No. 11 of 2023 shall be continued or, if such exemption was pre-existing and claimed by an enrolled member of an incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service, reinstated to an un-remarried spouse of such enrolled member of an incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service if such member is killed in the line of duty; provided, however, that:

- A. 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 voluntary ambulance service who was killed in the line of duty; and
- B. such deceased volunteer had been an enrolled member for at least five years; and
- C. such deceased volunteer had been receiving the exemption prior to his or her death.

Section 4.

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