

Submitted by the County Executive and Introduced by Legislators Patrick Mullaney and Scott Strauss

Cosponsored by: Presiding Officer Howard J. Kopel, Deputy Presiding Officer Thomas McKevitt, Alternate Deputy Presiding Officer Michael Giangregorio, and Legislators John J. Giuffrè, Mazi Melesa Pilip, Kayla Knight, Rose Marie Walker, Samantha Goetz and James Kennedy

PROPOSED LOCAL LAW NO. -2026

A LOCAL LAW TO AMEND SECTION 6-2.6 OF TITLE A OF CHAPTER VI OF THE NASSAU COUNTY ADMINISTRATIVE CODE, IN RELATION TO PROVIDING A PARTIAL EXEMPTION FROM TAXATION FOR SURVIVING SPOUSES OF VOLUNTEER FIREFIGHTERS AND VOLUNTEER AMBULANCE WORKERS KILLED IN THE LINE OF DUTY.

APPROVED AS TO FORM



Deputy County Attorney

WHEREAS, Section 466-a of the New York State Real Property Tax Law, as amended by Chapter 592 of the Laws of 2025, establishes a real property tax exemption for surviving spouses of volunteer firefighters and volunteer ambulance workers killed in the line of duty; and

WHEREAS, Section 466-a requires local governing bodies to pass a local law, notwithstanding any other provision of law, to opt into the tax exemption permitted under Section 466-a; now, therefore

BE IT ENACTED by the County Legislature of the County of Nassau as follows:

Section 1. Subsections 1, 4 and 5 of Section 6-2.6 of Title A of Chapter VI of the Nassau County Administrative Code are hereby amended to read as follows:

§6-2.6 Partial Exemption from Taxation for Volunteer Firefighters and Volunteer Ambulance Workers

1. Real property owned by an enrolled member of an incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service or such enrolled member and spouse residing in Nassau County shall be exempt from taxation to the extent of up to ten percent of the assessed value and surviving spouses of members killed in the line of duty shall be exempt from taxation to the extent of up to fifty percent of the assessed value of such property for county purposes, exclusive of special assessments.

4. [Un-remarried spouses of volunteer firefighters or volunteer ambulance workers killed in the line of duty. The County shall continue an exemption or reinstate a pre-existing exemption claimed under this section by an enrolled member of an incorporated volunteer fire company, fire department or incorporated voluntary ambulance service, for such deceased enrolled member's un-remarried spouse if such member is killed in the line of duty] Real property owned by a surviving spouse of an enrolled member of an incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service killed in the line of duty, shall be exempt from taxation to the extent of fifty percent of the assessed valuation thereof, provided, however, that:
 - (a) such [un-remarried] surviving spouse is certified by the board of directors of the incorporated volunteer fire company, fire department or incorporated voluntary ambulance service as [an un-remarried] a surviving 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] two years;and
 - (c) such deceased volunteer had been receiving [the] an exemption prior to their death.

5. [Un-remarried] Surviving spouses of volunteer firefighters or volunteer ambulance workers. The County shall continue an exemption or reinstate a pre-existing exemption to [an un-remarried] a surviving 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] surviving spouse is certified by the board of directors of the incorporated volunteer fire company, fire department or incorporated voluntary ambulance service as [an un-remarried] a surviving 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] surviving spouse had been receiving the exemption for such property prior to the death of such volunteer.

§ 2. A new Subsection 4-a is hereby added to Section 6-2.6 of Title A of Chapter VI of the Nassau County Administrative Code to read as follows:

4-a. Notwithstanding any other provision of law to the contrary, the provisions of this section shall apply to any real property held in trust solely for the benefit of a person or persons who would otherwise be eligible for a real property tax exemption, pursuant to subdivision four of this section, were such person or persons the owner or owners of such real property.

(a) For the purposes of this section, title to that portion of real property owned by a cooperative apartment corporation in which a tenant-stockholder of such corporation resides and which is represented by their share or shares of stock in such corporation as determined by its or their proportional relationship to the total outstanding stock of the corporation, including that owned by the corporation, shall be deemed to be vested in such tenant-stockholder.

(b) Provided that all other eligibility criteria of this section are met, that proportion of the assessment of such real property owned by a cooperative apartment corporation determined by the relationship of such real property vested in such tenant-stockholder to such real property

owned by such cooperative apartment corporation in which such tenant-stockholder resides shall be subject to exemption from taxation pursuant to this section and any exemption so granted shall be credited by the appropriate taxing authority against the assessed valuation of such real property; the reduction in real property taxes realized thereby shall be credited by the cooperative apartment corporation against the amount of such taxes otherwise payable by or chargeable to such tenant-stockholder.

(c) Notwithstanding paragraph (b) of this subdivision, a tenant-stockholder who resides in a dwelling that is subject to the provisions of either article two, four, five or eleven of the private housing finance law shall not be eligible for an exemption pursuant to this section.

(d) Notwithstanding paragraph (b) of this subdivision, real property owned by a cooperative apartment corporation may be exempt from taxation pursuant to this section by a municipality in which such real property is located only if the governing body of such municipality, after public hearing, adopts a local law, ordinance or resolution providing therefor.

§ 3. Severability. If any clause, sentence, paragraph, subdivision, section, or part of this law or the application thereof to any person, individual, corporation, firm, partnership, entity, or circumstance shall be adjudged 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, section or part of this law, or in its application to the person, individual,

corporation, firm, partnership, entity, or circumstance directly involved in the controversy in which such order or judgment shall be rendered.

§ 4. It is hereby determined, pursuant to the provisions of the State Environmental Quality Review Act, 8 N.Y.E.C.L. Section 0101 et seq. and its implementing regulations, Part 617 of 6 N.Y.C.R.R., and Section 1611 of the County Government Law of Nassau County, that the adoption of this local law is a “Type II” Action within the meaning of Section 617.5(c)(26) of 6 N.Y.C.R.R., and, accordingly, is of a class of actions which do not have a significant effect on the environment; and no further review is required.

§ 5. This local law shall take effect immediately.