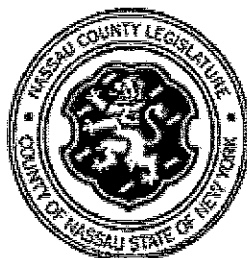


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OFFICE OF THE
DEMOCRATIC MINORITY



NASSAU COUNTY LEGISLATURE
THEODORE ROOSEVELT EXECUTIVE & LEGISLATIVE BUILDING
1850 FRANKLIN AVENUE - ROOM 131
MINEOLA, NEW YORK 11501

Inter-Departmental Memo

To: Michael C Pulitzer, Clerk of the Legislature

From: Robert Miles, Esq., Staff Counsel, Minority Caucus (RM)

CC: Hon. Richard Nicoletto, Presiding Officer

Hon. Kevan Abrahams, Minority Leader

Date: January 20, 2023

Re: A LOCAL LAW TO AMEND SECTION 6-2.6 OF TITLE A OF CHAPTER VI OF THE ADMINISTRATIVE CODE OF NASSAU COUNTY, IN RELATION TO REDUCING THE NUMBER OF YEARS VOLUNTEERS NEED TO SERVE TO RECEIVE THE PARTIAL EXEMPTION FROM TAXATION FOR VOLUNTEER FIREFIGHTERS AND VOLUNTEER AMBULANCE WORKERS, PURSUANT TO CHAPTER 670 OF THE LAWS OF NEW YORK FOR 2022.

Attached please find the above referenced local law which has been approved as to form per the Rules of the Legislature. Kindly distribute a copy to Presiding Officer Richard Nicoletto along with our request that this item be placed on the next available legislative agenda and properly noticed in accordance with the County Government Laws of Nassau County and the adopted rules of the Nassau County Legislature.

Kindly provide a time stamped hard copy acknowledgement of your receipt.

Thank you.

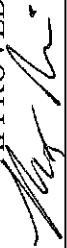
RECEIVED
NASSAU COUNTY
LEGISLATURE
JAN 20 4 40 PM 2023

Introduced by Minority Leader Kevan Abrahams, Legislator Delia DeRiggi-Whitton, Legislator Siela A. Bynoe, Legislator Carrié Solages, Legislator Arnold A. Drucker, Legislator Joshua Lafazan, and Legislator Debra Mulé

PROPOSED LOCAL LAW NO. – 2022

A LOCAL LAW TO AMEND SECTION 6-2.6 OF TITLE A OF CHAPTER VI OF THE ADMINISTRATIVE CODE OF NASSAU COUNTY, IN RELATION TO REDUCING THE NUMBER OF YEARS VOLUNTEERS NEED TO SERVE TO RECEIVE THE PARTIAL EXEMPTION FROM TAXATION FOR VOLUNTEER FIREFIGHTERS AND VOLUNTEER AMBULANCE WORKERS, PURSUANT TO CHAPTER 670 OF THE LAWS OF NEW YORK FOR 2022.

APPROVED AS TO FORM



Minority Counsel

2023 JAN 20 A 9:40

RECEIVED
NASSAU COUNTY
OFFICE OF THE CLERK

WHEREAS, enrolled members of incorporated volunteer fire companies, fire departments, and incorporated voluntary ambulance services risk their health to protect the homes, businesses, and lives of our residents on a daily basis; and

WHEREAS, these individuals are valued members of our communities; and

WHEREAS, New York State has adopted legislation standardizing the real property tax exemption that counties may provide to volunteer firefighters and volunteer ambulance workers; and

WHEREAS, this new statute, Section 466-a of the Real Property Tax Law, authorizes Nassau County to decrease the number of years volunteers must serve to be eligible to receive the partial exemption from taxation for volunteer firefighters and volunteer ambulance workers from five years to two years; and

WHEREAS, in the judgement of this Legislature, it is in the interest of Nassau County to implement the newly authorized real property tax exemption in order to recognize and reward our volunteer firefighters and volunteer ambulance workers for their service; now therefore

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

Section 1. Section 6-2.6 of Title A of Chapter VI of the Nassau County Administrative Code is amended to be read as follows:

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

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 of such property for county purposes, exclusive of special assessments.
2. Such exemption shall not be granted to an enrolled member of an incorporated volunteer fire company, fire department or incorporated voluntary ambulance service residing in Nassau County unless:
 - (a) the applicant resides in the city, town or village which is served by such incorporated volunteer fire company or fire department or incorporated voluntary ambulance service;

(b) the property is the primary residence of the applicant;

(c) 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 this section; and

(d) the applicant has been certified by the board of directors of 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; provided, however, that such applicant has been an enrolled member for no less than two years.

3. 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 board of directors of 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 their life as long as their primary residence is located within Nassau County.

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; provided, however, that:

- (a) such un-remarried 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 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 their death.

5. Un-remarried spouses of deceased volunteer firefighters or volunteer ambulance workers. The County shall continue an exemption or reinstate a preexisting exemption 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 board of directors of 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.

6. Application for such exemption shall be filed with the Nassau County Assessor on or before the taxable status date on a form as prescribed by the commissioner.

7. 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 Article Four of the Real Property Tax Law on the effective date of this section shall suffer any diminution of such benefit because of the provisions of this section.

[(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 shall be exempt from taxation to the extent of ten percent of its assessed value for Nassau County taxes.

(2) Such exemption shall not be granted to an enrolled member of an incorporated volunteer fire company, fire department or an incorporated ambulance service unless:

(a) the applicant resides in the city, town or village which is served by such an incorporated volunteer fire company, fire department or an incorporated ambulance service;

(b) the property is wholly or partially occupied by the applicant;

(c) 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 this section; and

(d) the applicant has been certified by the Board of Directors of the incorporated volunteer fire company, fire department or incorporated ambulance service as an enrolled member of such organization, and has served in good standing for a minimum of five years.

(3) Application for such exemption shall be filed with the assessor on or before tax status day on a form as prescribed by the County Department of Assessment.

(4) An 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 Nassau County.

(5) Any exemption accorded under this section to an enrolled member of an incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service, shall be accorded to such deceased enrolled member's un-remarried spouse; 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 unremarried spouse of an 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 five years and killed in the line of duty or an enrolled member for at least twenty years, and

(c) prior to his or her death, such deceased volunteer and his or her unremarried spouse had been receiving the exemption.]

§2 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.

§3 It is hereby determined, pursuant to the provisions of the State Environmental Quality Review Act (SEQRA), 8 N.Y.E.C.L. Section 0101 et seq. and its implementing regulations, Part 617 of Title 6 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) and (33) 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.

§4 This law shall take effect immediately.

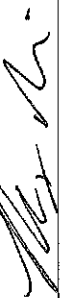
Introduced by Minority Leader Kevan Abrahams, Legislator Delia DeRiggi-Whitton, Legislator Siela A. Bynoe, Legislator Carrié Solages, Legislator Arnold A. Drucker, Legislator Joshua Lafazan, and Legislator Debra Mulé

LOCAL LAW NO. - 2022

A LOCAL LAW TO AMEND SECTION 6-2.6 OF TITLE A OF CHAPTER VI OF THE ADMINISTRATIVE CODE OF NASSAU COUNTY, IN RELATION TO REDUCING THE NUMBER OF YEARS VOLUNTEERS NEED TO SERVE TO RECEIVE THE PARTIAL EXEMPTION FROM TAXATION FOR VOLUNTEER FIREFIGHTERS AND VOLUNTEER AMBULANCE WORKERS, PURSUANT TO CHAPTER 670 OF THE LAWS OF NEW YORK FOR 2022.

RECEIVED
NASSAU COUNTY
CLERK OF THE LEGISLATURE
2023 JAN 20 A 9:40

APPROVED AS TO FORM



Minority Counsel

WHEREAS, enrolled members of incorporated volunteer fire companies, fire departments, and incorporated voluntary ambulance services risk their health to protect the homes, businesses, and lives of our residents on a daily basis; and

WHEREAS, these individuals are valued members of our communities; and

WHEREAS, New York State has adopted legislation standardizing the real property tax exemption that counties may provide to volunteer firefighters and volunteer ambulance workers; and

WHEREAS, this new statute, Section 466-a of the Real Property Tax Law, authorizes Nassau County to decrease the number of years volunteers must serve to be eligible to receive the partial exemption from taxation for volunteer firefighters and volunteer ambulance workers from five years to two years; and

WHEREAS, in the judgement of this Legislature, it is in the interest of Nassau County to implement the newly authorized real property tax exemption in order to recognize and reward our volunteer firefighters and volunteer ambulance workers for their service; now therefore

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

Section 1. Section 6-2.6 of Title A of Chapter VI of the Nassau County Administrative Code is amended to be 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 of such property for county purposes, exclusive of special assessments.
2. Such exemption shall not be granted to an enrolled member of an incorporated volunteer fire company, fire department or incorporated voluntary ambulance service residing in Nassau County unless:
 - (a) the applicant resides in the city, town or village which is served by such incorporated volunteer fire company or fire department or incorporated voluntary ambulance service;

- (b) the property is the primary residence of the applicant;
- (c) 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 this section; and
- (d) the applicant has been certified by the board of directors of 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; provided, however, that such applicant has been an enrolled member for no less than two years.

3. 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 board of directors of 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 their life as long as their primary residence is located within Nassau County.

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; provided, however, that:

- (a) such un-remarried 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 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 their death.

5. Un-remarried spouses of deceased volunteer firefighters or volunteer ambulance workers. The County shall continue an exemption or reinstate a preexisting exemption 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 board of directors of 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.

6. Application for such exemption shall be filed with the Nassau County Assessor on or before the taxable status date on a form as prescribed by the commissioner.

7. 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 Article Four of the Real Property Tax Law on the effective date of this section shall suffer any diminution of such benefit because of the provisions of this section.

§2 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.

§3 It is hereby determined, pursuant to the provisions of the State Environmental Quality Review Act (SEQRA), 8 N.Y.E.C.L. Section 0101 et seq. and its implementing regulations, Part 617 of Title 6 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) and (33) 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.

§4 This law shall take effect immediately.