



**Department of State**  
Corporations, State Records & UCC

New York State  
Department of State  
DIVISION OF CORPORATIONS,  
STATE RECORDS AND  
UNIFORM COMMERCIAL CODE  
One Commerce Plaza  
99 Washington Ave.  
Albany, NY 12231-0001  
dos.ny.gov

**Local Law Filing**

Pursuant to Municipal Home Rule Law §27

Local Law Number ascribed by the legislative body of the local government listed below:

5 of the year 20 26

Local Law Title: A LOCAL LAW TO AMEND SECTION 6-2.6 OF TITLE A OF CHAPTER VI OF CHAPTER 272 OF THE NASSAU COUNTY ADMINISTRATIVE CODE, IN RELATION TO PROVIDING A PARTIAL TAX EXEMPTION FROM TAXATION FOR SURVIVING SPOUSES OF VOLUNTEER FIREFIGHTERS AND VOLUNTEER AMBULANCE WORKERS KILLED IN THE LINE OF DUTY.

Be it enacted by the LEGISLATURE of the  
*(Name of Legislative Body)*

County     City     Town     Village  
*(Select one)*

of NASSAU as follows on the attached pages:  
*(Name of Local Government)*

**For Office Use Only**

FILED  
STATE RECORDS

MAY 14 2026

DEPARTMENT OF STATE

Department of State Local Law Index Number: 5 of the year 20 26

(The local law number assigned by the Department of State for indexing purposes may be different from the local law number ascribed by the legislative body of the local government.)

# Local Law Filing

(Complete the certification in the paragraph that applies to the filing of this local law and strike out that which is not applicable.)

## 1. (Final adoption by local legislative body only.)

I hereby certify that the local law annexed hereto ascribed as local law number \_\_\_\_\_ of 20\_\_\_\_ of the (County)(City)(Town)(Village) of \_\_\_\_\_ was duly passed by the \_\_\_\_\_ on \_\_\_\_\_ 20\_\_\_\_ in accordance with the applicable provisions of law.

(Name of Legislative Body)

## 2. (Passage by local legislative body with approval, no disapproval or repassage after disapproval by the Elective Chief Executive Officer\*.)

I hereby certify that the local law annexed hereto, ascribed as local law number 6 of 20 25 of the (County)(City)(Town)(Village) of NASSAU was duly passed by the LEGISLATURE on MARCH 23 20 26 and was (approved)(not approved)(repassed after disapproval) by the COUNTY EXECUTIVE on APRIL 8 20 26 in accordance with the applicable provisions of law.

(Name of Legislative Body)

(Elective Chief Executive Officer\*)

## 3. (Final adoption by referendum.)

I hereby certify that the local law annexed hereto, ascribed as local law number \_\_\_\_\_ of 20\_\_\_\_ of the (County)(City)(Town)(Village) of \_\_\_\_\_ was duly passed by the \_\_\_\_\_ on \_\_\_\_\_ 20\_\_\_\_ and was (approved)(not approved)(repassed after disapproval) by the \_\_\_\_\_ on \_\_\_\_\_ 20\_\_\_\_.

(Name of Legislative Body)

(Elective Chief Executive Officer\*)

Such local law was submitted to the people by reason of a (mandatory)(permissive) referendum, and received the affirmative vote of a majority of the qualified electors voting thereon at the (general)(special)(annual) election held on \_\_\_\_\_ 20\_\_\_\_ in accordance with the applicable provisions of law.

## 4. (Subject to permissive referendum and final adoption because no valid petition was filed requesting referendum.)

I hereby certify that the local law annexed hereto, ascribed as local law number \_\_\_\_\_ of 20\_\_\_\_ of the (County)(City)(Town)(Village) of \_\_\_\_\_ was duly passed by the \_\_\_\_\_ on \_\_\_\_\_ 20\_\_\_\_ and was (approved)(not approved)(repassed after disapproval) by the \_\_\_\_\_ on \_\_\_\_\_ 20\_\_\_\_. Such local law was subject to permissive referendum and no valid petition requesting such referendum was filed as of \_\_\_\_\_ 20\_\_\_\_ in accordance with the applicable provisions of law.

(Name of Legislative Body)

(Elective Chief Executive Officer\*)

\* Elective Chief Executive Officer means or includes the chief executive officer of a county elected on a county-wide basis or, if there be none, the chairperson of the county legislative body, the mayor of a city or village, or the supervisor of a town where such officer is vested with the power to approve or veto local laws or ordinances.

**Local Law Filing**

**5. (City local law concerning Charter revision proposed by petition.)**


I hereby certify that the local law annexed hereto, ascribed as local law number \_\_\_\_\_ of 20 \_\_\_\_ of the City of \_\_\_\_\_ having submitted to referendum pursuant to the provisions of Section (36)(37) of the Municipal Home Rule Law, and having received the affirmative vote of a majority of the qualified electors of such city voting thereon at the (special)(general) election held on \_\_\_\_\_ 20 \_\_\_\_ became operative.

**6. (County local law concerning adoption of Charter.)**

I hereby certify that the local law annexed thereto, ascribed as local law number \_\_\_\_\_ of 20 \_\_\_\_ of the County of \_\_\_\_\_ State of New York, having been submitted to the electors at the General Election of November \_\_\_\_\_ 20 \_\_\_\_ pursuant to subdivisions 5 and 7 of section 33 of the Municipal Home Rule Law, and having received the affirmative vote of a majority of the qualified electors of the cities of said county as a unit and a majority of the qualified electors of the towns of said county considered as a unit voting at said general election, became operative.

**(If any other authorized form of final adoption has been followed, please provide an appropriate certification.)**

I further certify that I have compared the preceding local law with the original on file in this office and that the same is a correct transcript therefrom and of the whole of such original local law, and was finally adopted in the manner indicated in the paragraph 2 above.

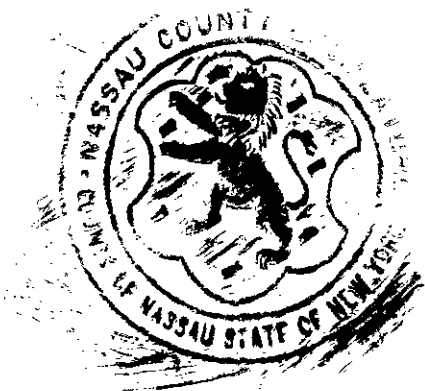
  
MICHAEL C. PUNTZER

Clerk of the county legislative body, City, Town or Village Clerk or officer designated by local legislative body

MAY 12, 2026

(Date)

(Seal)



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 McKeivitt, Alternate Deputy Presiding Officer Michael Giangregorio, and Legislators John J. Giuffrè, Mazi Melesa Pilip, Kayla Knight, Rose Marie Walker, Samantha Goetz and James Kennedy

LOCAL LAW NO. 5-2026

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

**Passed by Nassau County Legislature on  
3/23/26 A voice vote was taken with 18  
Legislators present.**

**Voting: aye 18, nay 0, abstained 0, recused 0**

**Became a Local Law 4/8/26**

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. 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 surviving spouse is certified by the board of directors of the incorporated volunteer fire company, fire department or incorporated voluntary ambulance service as 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 two years; and
  - (c) such deceased volunteer had been receiving an exemption prior to their death.
5. Surviving spouses of volunteer firefighters or volunteer ambulance workers. The County shall continue an exemption or reinstate a pre-existing exemption to 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 surviving spouse is certified by the board of directors of the incorporated volunteer fire company, fire department or incorporated voluntary ambulance service as 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 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.

**APPROVED**

*RAM* *CE*

**County Executive**

**Date** *7/8/21*

