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VILLAGE OF UPPER NYACK
Local Law #___ of 2023

Be it enacted by the Board of Trustees of the Village of Upper Nyack as follows:

ARTICLE 1. TITLE

A local law to repeal the current text of Village of Upper Nyack Ordinance 9.4 (adopted by Local Law #2 of 2001, filed with NYSDOS May 17, 2001) pertaining to real property tax exemptions for volunteer firefighters and ambulance workers to comply with New York Real Property Tax Law §466-a and replace it with the text provided in Article 4 of this local law.

ARTICLE 2. PURPOSE

The Village of Upper Nyack wants to encourage its residents to volunteer for service as a firefighter in the Nyack Joint Fire District or for service in the Nyack Ambulance District. To do so, the Village of Upper Nyack previously adopted Upper Nyack Ordinance 9.4 providing a partial property tax exemption for qualifying volunteers. Recent amendments to the New York Real Property Tax Law (the “RPTL”) –RPTL §466-a –make it necessary for the Village to amend its local law to continue to provide such exemptions beyond December 2025. The purpose of this local law is to repeal and replace Upper Nyack Ordinance 9.4 and provide for a 10% partial property tax exemption to local volunteer firefighters and ambulance workers who comply with the requirements of RPTL §466-a and this local law.

ARTICLE 3. AUTHORITY

This local law is adopted pursuant to RPTL §466-a.

ARTICLE 4. ORDINANCE 9.4-- TAX EXEMPTIONS FOR FIRE DEPARTMENT AND AMBULANCE CORPS. VOLUNTEERS

9.4(a) Definitions.

- i. **Assessor.** The Assessor of the Village of Upper Nyack.
- ii. **Enrolled Member.** An enrolled member of an incorporated volunteer fire company, fire department or incorporated voluntary ambulance service, which serves the Village of Upper Nyack.
- iii. **Village.** The Village of Upper Nyack.

9.4(b) Exemption Granted. Upon a timely application to the Assessor as set forth in Section 9.4(g), real property owned by an Enrolled Member or such Enrolled Member and their spouse, is exempt from village taxation, exclusive of special assessments, to the extent of ten

percent (10%) of the assessed value of the property provided that the eligibility requirements set forth in Section 9.4(c), (d), (e) or (f) are met.

9.4(c) **General Eligibility Requirements.** The exemption provided in Section 9.4(b) shall be granted to an Enrolled Member if:

- i. The applicant for the 9.4(b) exemption is an Enrolled Member or an Enrolled Member and spouse;
- ii. The subject property is owned by the Enrolled Member or the Enrolled Member and spouse;
- iii. The property is the primary residence of the Enrolled Member;
- iv. 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 Enrolled Member'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;
- v. The Enrolled Member has been certified by the Village Assessor as an Enrolled Member of an incorporated volunteer fire company, fire department, or voluntary ambulance worker, which serves the Village of Upper Nyack; and
- vi. The Enrolled Member meets the minimum service requirements, which are hereby established as two (2) years.

9.4(d) **Lifetime Exemption.** Any Enrolled Member who accrues more than twenty years of active service and is so certified by the Assessor shall be granted the ten percent (10%) exemption as authorized by this local law for the remainder of his or her life as long as his or her primary residence is located within the Village.

9.4(e) **Un-remarried spouses of volunteer firefighters or volunteer ambulance workers killed in the line of duty.** The un-remarried surviving spouse of a deceased Enrolled Member killed in the line of duty, as certified by the Assessor, is qualified to continue to receive an exemption, as long as the deceased volunteer had been an Enrolled Member for at least five (5) years and had been receiving the exemption at the time of his or her death.

9.4(f) **Un-remarried spouses of deceased volunteer firefighters or volunteer ambulance workers.** The un-remarried surviving spouse of a deceased enrolled member, as certified by the Assessor is qualified to continue to receive an exemption, as long as the deceased volunteer had been an Enrolled Member for at least 20 years and the deceased volunteer and un-remarried spouse had been receiving the exemption at the time of his or her death.

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9.4(g) **Application for Exemption.** An application to receive the partial real property tax exemption as permitted by this local law shall be filed with the Assessor on or before the taxable status date on a form as prescribed by the New York State Department of Taxation and Finance.

9.4(h) **Certification.** The Nyack Joint Fire District and the Nyack Ambulance Corps. shall annually file with the Assessor, prior to the applicable taxable status date, a list of the active volunteer members who are certified to meet the minimum service requirements set forth in this local law. Such list must provide, as of the applicable taxable status date, the number of years of service served by each such Enrolled Member and such Enrolled Member's address of residence, and any such additional information as the Assessor may reasonably require to certify whether Enrolled Members are entitled to the benefits provided by this local law.

9.5(i) **Existing benefits unaffected.** No volunteer firefighter or volunteer ambulance worker who by reason of such status is receiving any benefit under any state law or local law or ordinance prior to this local law going into effect shall suffer any diminution of such benefit because of the provisions of this local law.

ARTICLE 5. SEPARABILITY

Should any section, sentence or provision of this local law be determined by any court of competent jurisdiction to be unconstitutional or invalid in any way, such determination shall not affect the validity of this local law as a whole or any part thereof other than the part expressly so determined to be unconstitutional or invalid.

ARTICLE 6. EFFECTIVE DATE

This local law shall take effect immediately upon filing in the Office of the Secretary of State.