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Incorporated Village

of Massapequa Park

VILLAGE HALL, 151 FRONT STREET, MASSAPEQUA PARK, NEW YORK 11762-2794

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KEVIN M. WALSH
SUPERINTENDENT OF PUBLIC WORKS
ROBERT MACRI

November 28, 2023

General Code Publishers Corp.
781 Elmgrove Road
Rochester, NY 14624

Gentlemen:

Please arrange to amend Section 304-43, sub (4) "TAXATION" of the Village Code which would reduce the years necessary to qualify for exemption from five years to two as indicated on the attached copy of the code (highlighted).

This change was passed by the Board of Trustees as follows:

17003-2023 RESOLVED, to amend Section 304-43, sub (4) "TAXATION" of the Village Code which would reduce the years necessary to qualify for exemption from five years to two.

Should you have any questions please do not hesitate to contact me.

Very truly yours

Linda Tuminello, RMC
Village Administrator/Clerk

LT: rkg
Enc.

**INCORPORATED VILLAGE OF MASSAPEQUA PARK
NASSAU COUNTY, NEW YORK**

17003-2023 RESOLVED, to amend Section 304-43, sub (4) "TAXATION" of the Village Code which would reduce the years necessary to qualify for exemption from five years to two.

I, LINDA TUMINELLO, Village Administrator of the Incorporated Village of Massapequa Park do hereby certify that the foregoing is a true copy as extracted from the Minutes of the meeting of the Board of Trustees held on November 27, 2023 and I hereby set my hand and affix the seal of the Incorporated Village of Massapequa Park this 28th day of November, 2023.

(Seal)

A handwritten signature in cursive script, appearing to read "Linda Tuminello", written over a horizontal line.

LINDA TUMINELLO
VILLAGE ADMINISTRATOR

[Adopted 10-4-2004 by L.L. No. 12-2004]

§ 304-42 Exemption granted.

[Amended 12-27-2004 by L.L. No. 13-2004; 12-10-2007 by L.L. No. 10-2007]

Pursuant to the authority granted by Chapter 440 of the Laws of 2002 enacted by the State Legislature, real property owned by an enrolled member of the Volunteer Fire Department, or the spouse of such person, or the unmarried widow or widower of such person of the Incorporated Village of Massapequa Park's three firehouses (Park House, East End and West End) shall be exempt from taxes to the extent of 10% of the dollar amount of the fire fighter's real property tax bill.

§ 304-43 Requirements.

- A. Such exemption shall not be granted to an enrolled volunteer firefighter unless:
 - (1) The applicant resides within the Incorporated Village of Massapequa Park;
 - (2) The property is the primary residence of the applicant;
 - (3) The property is used exclusively for residential purposes;
 - (4) The applicant has been certified by the authority having jurisdiction for the Fire Department as an enrolled member for at least five years.
- B. Any enrolled member who has accrued more than 20 years of active service, and is so certified by the authority having jurisdiction for the Fire Department, shall be granted this exemption as long as his or her primary residence is within the Incorporated Village of Massapequa Park.

§ 304-44 Application.

Application for such exemption shall be filed annually with the Village Assessor on or before the taxable status date of the first of January on a form prescribed by the New York State Office of Real Property Services.

§ 304-45 Effect on other tax benefits.

No applicant who is a volunteer fire fighter who by reason of such status is receiving a tax benefit under the Real Property Tax Law shall suffer any diminution of such benefit because of the enactment of this property tax exemption.