

LOCAL LAW - 2024 (version 2/9/2024)

A local law to amend Chapter 269 entitled "Taxation", Article VII entitled "Volunteer Firefighters and Ambulance Corps Exemption" to reference State law and to expand the exemption to un-remarried spouses.

Be it enacted by the Village Board of the Village of Tarrytown as follows (Language in **Bold and Underlined** to be added, language in ~~**Strikethrough and bold and underlined**~~ to be deleted):

Section 1. Amending existing Section 269-37 to reference State Law and to expand the exemption to un-remarried spouses in accordance with State law:

§ 269-37 Findings of fact.

The Board of Trustees of the Village of Tarrytown has determined that the voluntary firemen and members of the Volunteer Ambulance Corps who provide invaluable service to the Village of Tarrytown are entitled to the expanded ten-percent real property exemption pursuant to Real Property Tax Law § ~~466-d~~ **466-a**. **It is further determined that un-remarried spouses should be allowed to continue the exemption pursuant to Real Property Tax Law § 466-a.**

Section 2. Amending existing Section 269-38 to reference State Law:

§ 269-38 Legislative intent.

The intent of this amendment is to adopt the expanded ten-percent real property exemption pursuant to Real Property Tax Law § ~~466-d~~ **466-a**.

Section 3. Deleting existing Section 269-39 and replacing it with the following provision:

~~**§ 269-39 Exemption adopted:**~~

~~**The Village of Tarrytown hereby adopts the expanded ten-percent real property exemption pursuant to Real Property Tax Law § 466-d; however, real property owned by an enrolled member and/or spouse of an incorporated volunteer fire company member and/or an incorporated ambulance service member shall be limited to a total of 10% property tax exemption under this article.**~~

~~**§ 269-39 Exemption adopted for Enrolled Members**~~

- ~~**1. The Village of Tarrytown hereby adopts the expanded ten-percent real property exemption pursuant to Real Property Tax Law § 466-a granting such exemption to an enrolled member of an incorporated volunteer fire company, fire department or incorporated voluntary ambulance service that meets the requirements of Real Property Tax Law 466-a (2) provided the**~~

enrolled member has served for a minimum of two years.

2. **The Village of Tarrytown hereby adopts the exemption under Real Property Tax Law § 466-a (3) for any enrolled member that meets the requirements of Real Property Tax Law § 466-a (3).**

Section 4. Adding Sections 269-39a and 269-39b to allow the continuation of the exemption under Real Property Law 466-a for un-remarried spouses:

§ 269-39a Exemption Continued for Un-remarried spouses of volunteer firefighters or volunteer ambulance workers killed in the line of duty.

The exemption pursuant to Real Property Tax Law § 466-a claimed by any enrolled members of an incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service killed in the line of duty shall be continued by the un-remarried spouses of such volunteer firefighters or volunteer ambulance workers killed in the line of duty that meet the requirements of Real Property Tax Law § 466-a (4).

§ 269-39b Exemption Continued for Un-remarried spouses of deceased volunteer firefighters or volunteer ambulance workers who had been an enrolled member for 20 years or more.

The exemption pursuant to Real Property Tax Law 466-a that is in effect for a deceased enrolled member of an incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service who had been an enrolled member for at least 20 years shall be continued for the un-remarried spouse of such volunteer who meets the requirements of Real Property Tax Law § 466-a (5).

Section 5. Severability

If the provisions of any article, section, subsection, paragraph, subdivision or clause of this local law shall be judged invalid by a court of competent jurisdiction, such order of judgment shall not affect or invalidate the remainder of any article, section, subsection, paragraph, subdivision or clause of this local law.

Section 6. Effective Date

This local law shall take effect immediately upon filing in the office of the New York State Secretary of State in accordance with Section 27 of the Municipal Home Rule Law.

(Version of law dated February 9, 2024 - 5:46 p.m.)