

Introduced by Legislator Toback at the
Request of the County Executive

LOCAL LAW NO. 1 - 2007

A LOCAL LAW TO AMEND THE NASSAU COUNTY ADMINISTRATIVE CODE,
IN RELATION TO THE REAL PROPERTY TAX EXEMPTION FOR UN-
REMARIED SPOUSES OF VOLUNTEER FIREFIGHTERS AND AMBULANCE
WORKERS, AS AUTHORIZED BY CHAPTER 324 OF THE LAWS OF 2005 AND
CHAPTER 305 OF THE LAWS OF 2006.

Passed by the Nassau County Legislature on January 22, 2007
Voting: Ayes: 19 Nays: 0 Abstained: 0
Became a law on January 25, 2007 with the approval of the County Executive.

WHEREAS, Chapter 324 of the 2005 Laws of the State of New York and Chapter 305 of the 2006 Laws of the State of New York authorize local governments to extend the benefits of previously authorized partial real property tax exemptions for volunteer firefighters and ambulance workers to their un-remarried surviving spouses; and

WHEREAS, in order to institute such partial real property tax exemptions, the governing board of a municipality must adopt a law, ordinance or resolution providing for such partial exemptions; now, therefore

BE IT ENACTED by the Nassau County Legislature as follows:

Section 1. Legislative Intent. It is the intent of the Legislature to continue any partial real property tax exemption accorded to volunteer firefighters or ambulance workers to their un-remarried surviving spouses to the extent authorized by State law.

§ 2. Section 6-2.6 of the Nassau County Administrative Code, titled “Partial Exemption from Taxation for Volunteer Firefighters and Volunteer Ambulance Services,” as amended by local law 1 for the year 2005, is amended to add a new subdivision 5, to read as follows:

(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 un-remarried 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 un-remarried spouse had been receiving the exemption.

§ 3. This law shall take effect on January 1, 2007.