

PROPOSED LOCAL LAW A – 2023

A Proposed Local Law to amend Chapter 304 of the Code of the Village of Mamaroneck (Taxation) regarding the exemption of property tax to volunteer firefighters and volunteer ambulance workers

**BE IT ENACTED BY THE BOARD OF TRUSTEES OF THE VILLAGE OF MAMARONECK
AS FOLLOWS:**

*(Language in strike-through ~~abcedefhijk~~ to be deleted; language in **bold** is to be added)*

Section 1.

Chapter 304 of the Code of the Village of Mamaroneck is amended by adding Article VII, as follows:

Article VII Volunteer Firefighter and Volunteer Ambulance Worker Exemption

§ 304-45. Volunteer firefighters and volunteer ambulance workers.

The purpose of this article is to provide for the real property tax exemption authorized by section 466-a of the Real Property Tax Law of the State of New York.

§ 304-46. Real property tax exemption for volunteer firefighters and volunteer ambulance workers.

A. Upon application to the Village Clerk-Treasurer, real property owned by an enrolled member of an incorporated volunteer fire company, fire department or incorporated voluntary ambulance service or the enrolled member and spouse is exempt from village taxation to the extent of 10 percent the assessed value of the property, if:

- (1) the applicant resides in the Village of Mamaroneck;**
- (2) the property is the applicant's primary residence;**
- (3) the property is used exclusively for residential purposes, except that if any portion of the property is not used exclusively for the applicant's residence but is used for other purposes, the portion used for other purposes is not exempt from taxation as provided by this section and only the portion used for the applicant's residence is entitled to the exemption provided by this section; and**
- (4) the applicant has been certified by the authority having jurisdiction for the incorporated volunteer fire company, fire department, or voluntary ambulance service as having been an enrolled member of the incorporated volunteer fire company, fire department, or voluntary ambulance service for at least two years.**

- B. Any enrolled member of an incorporated volunteer fire company, fire department or incorporated voluntary ambulance service who accrues more than 20 years of active service and is so certified by the authority having jurisdiction for the incorporated volunteer fire company, fire department or voluntary ambulance service, shall be granted the exemption as authorized by this section for the remainder of his or her life as long as his or her primary residence is located within Westchester County.**
- C. The Village Clerk-Treasurer is responsible to advise the assessor of the Town of Mamaroneck of the exemption.**

Section 2.

If any section, subsection, clause, phrase or other portion of this local law is, for any reason, declared invalid, in whole or in part, by any court, agency, commission, legislative body or other authority of competent jurisdiction, the portion of the law declared to be invalid will be deemed a separate, distinct and independent portion and the declaration will not affect the validity of the remaining portions hereof, which will continue in full force and effect.

Section 3.

This law is adopted pursuant to the authority granted by Municipal Home Rule Law § 10(1)(e)(3) and Real Property Tax Law § 466-a, and will supersede the provisions of the Village Law to the extent that they are inconsistent with this local law.

Section 4.

This local law will take effect immediately upon its filing in the office of the Secretary of State in accordance with Municipal Home Rule Law § 27.