

LOCAL LAW NO. 7 OF 2025

A Local Law Replacing Chapter 182, Article III of the Code of the Village of Garden City Entitled "Exemption for Volunteer Firefighters."

Section 1.

Article III of Chapter 182 of the Code of the Village of Garden City as last amended December 5, 2002 by Local Law No. 2-2002 is hereby replaced by a new Article III of Chapter 182 pursuant to Real Property Law Section 466-a, to read as follows:

Article III. Exemption for Volunteer Firefighters.

§ 182-20. Exemption Granted.

An exemption of 10% of assessed value of property owned by an enrolled member as set forth below, or such enrolled member and their spouse, is hereby granted from taxation with respect to the real property taxes of the Village of Garden City, exclusive of special assessments, as long as eligibility requirements are met.

§ 182-21. Eligibility requirements.

Such exemption shall be granted to an enrolled member of the Garden City Volunteer Fire Department provided that:

- A. The property is owned by the volunteer firefighter,
- B. The property is the primary residence of the volunteer firefighter,
- C. The property is used exclusively for residential purposes,
- D. The volunteer firefighter resides in the Village of Garden City and the Village of Garden City is served by such incorporated volunteer fire company,
- E. The volunteer firefighter is certified by the Garden City Volunteer Fire Department as an enrolled member of such an incorporated volunteer fire department in good standing, and
- F. The volunteer firefighter meets the minimum service requirement established by the Village of Garden City, which is hereby established as three (3) years.

§ 182-22. Application.

A volunteer firefighter must annually, on or before the taxable status date of January 1, file an application for such property tax exemption with the assessor responsible for preparing the assessment roll for the Village of Garden City, on a form as prescribed by the New York State Commissioner of Taxation and Finance. The Village of Garden City must maintain

written guidelines, available upon request, as to the requirements of an enrolled volunteer member relating to this exemption.

§ 182-23. Certification.

The Village Board of Trustees must 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 eligibility requirements. 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.

§ 182-24. No diminution of benefits.

An applicant who is receiving any benefit pursuant to Article 4 of the Real Property Tax Law as of the effective date of this article shall not have any of those benefits diminished because of this article.

§ 182-25. Un-remarried spouse of enrolled member 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 Garden City Volunteer Fire Department is qualified to continue to receive an exemption, as long as the deceased volunteer had been an enrolled member for at least five years and had been receiving the exemption at the time of his or her death.

§ 182-26. When effective; applicability.

This article shall apply to assessment rolls prepared on the basis of taxable status dates occurring on or after January 1, 2026.

Section 2.

If any clause, sentence, paragraph, section or part of this Local Law is declared by a Court of competent jurisdiction to be invalid, such judgment shall not affect, impair or invalidate the remainder thereof, but shall be confined in its operation to said clause, sentence, paragraph, section or part of this Local Law.

Section 3.

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