

**LOCAL LAW NO. 5 OF 2022**

A LOCAL LAW amending Chapter 168 (Taxation) of the Village Code to add a new Article VII establishing a tax exemption for members of volunteer ambulance services.

BE IT ENACTED by the Board of Trustees of the Village of Quogue as follows:

**SECTION 1. Amendment.** Chapter 168 (Taxation) of the Village Code is amended to add a new Article VII, Sections 168-32 through 168-37 as follows:

**ARTICLE VII  
EXEMPTION FOR MEMBERS OF VOLUNTEER AMBULANCE SERVICES**

**§168-32. Exemption established.**

Pursuant to the authorization set forth in §466-c of the Real Property Tax Law:

A. Real property owned by an enrolled member of an incorporated volunteer ambulance service that serves the Village of Quogue or such enrolled member and spouse shall be exempt from taxation to the extent of 10% of the assessed value of such property for Village purposes, exclusive of special assessments. Such exemption shall not be granted to an enrolled member unless:

- (1) The applicant resides in the Village;
- (2) The property is the primary residence of the applicant;
- (3) The property is used exclusively for residential purposes; provided, however, that in the event any portion of such property is not used exclusively for the applicant's residence but is used for other purposes, such portion shall be subject to taxation and the remaining portion only shall be entitled to such exemption; and
- (4) The applicant has been certified by the authority having jurisdiction for the incorporated volunteer ambulance service that serves the Village of Quogue as an enrolled member for at least five years.

B. Any enrolled volunteer member of an incorporated volunteer ambulance service that serves the Village of Quogue who accrues more than 20 years of active service and is so certified by the authority having jurisdiction for the incorporated volunteer ambulance service that serves the Village of Quogue shall be granted the 10% exemption as authorized above for the remainder of his or her life as long as his or her primary residence is located within the Village.

C. If the owner receives an exemption provided under Article IV (Exemption for Members of the Fire Department) of this Chapter, the owner shall not be eligible to receive the exemption under this section.

**§168-33. Exemption continued.**

Pursuant to the authorization set forth in §466-f and §466-h of the Real Property Tax Law:

A. Where an enrolled member of an incorporated volunteer ambulance service that serves the Village of Quogue is killed in the line of duty, such deceased enrolled member's unremarried spouse may continue to claim an exemption obtained under §168-32; provided, however, that:

- (1) Such unremarried spouse is certified by the authority having jurisdiction for the incorporated volunteer ambulance service that serves the Village of Quogue as an unremarried spouse of an enrolled member who was killed in the line of duty; and
- (2) Such deceased volunteer had been an enrolled member for at least five years; and
- (3) Such deceased volunteer had been receiving the exemption prior to his or her death.

B. Where an enrolled member of an incorporated volunteer ambulance service that serves the Village of Quogue dies for any reason, such deceased enrolled member's unremarried spouse may continue to claim an exemption or reinstate an exemption obtained under §168-32; provided, however, that:

- (1) Such unremarried spouse is certified by the authority having jurisdiction for the incorporated volunteer ambulance service that serves the Village of Quogue Village as an unremarried spouse of a deceased enrolled member; and
- (2) Such deceased volunteer had been an enrolled member for at least twenty years; and
- (3) Such deceased volunteer and unremarried spouse had been receiving the exemption for such property prior to the death of such volunteer.

**§168-34. Application for exemption.**

Application for such exemption must be made annually by the owner, or all of the owners, of the property on a form prescribed by the State Board. The owner or owners shall file the completed form in the Village Clerk's office on or before the appropriate taxable status date.

**§168-35. Property held in trust.**

Notwithstanding any other provision of law to the contrary, the provisions of this article shall apply to any real property held in trust solely for the benefit of a person or persons who would otherwise be eligible for a real property tax exemption, pursuant to this article, were such person or persons the owner or owners of such real property.

**§168-36 Penalties for offenses.**

Any conviction of having made any willful false statement in the application for such exemption shall be subject to the penalties prescribed in the Penal Law.

**§168-37. When effective.**

With respect to the Village assessment roll based on the taxable status date of January 1, 2023, and notwithstanding Subsection C of §168-32, application for the exemption provided for in §168-32 may be filed after the taxable status date of January 1, 2023, provided that such application is filed on or before January 31, 2023.

**SECTION 2. Authority.** The proposed local law is enacted pursuant to §466-C of the NYS Real Property Tax Law and the Municipal Home Rule Law §10(1)(ii)(a)(8), §10(1)(ii)(e)(1) and §10(2).

**SECTION 3. Severability.** If any section or subsection, paragraph, clause, phrase, or provision of this law shall be adjudged invalid or held unconstitutional by any court of competent jurisdiction, any judgment made thereby shall not affect the validity of this law as a whole, or any part thereof other than the part or provision so adjudged to be invalid or unconstitutional.

**SECTION 4. Effective Date.** This local law shall take effect upon filing with the Secretary of State pursuant to Municipal Home Rule Law.