

## LOCAL LAW NO. 3 OF 2024

A LOCAL LAW amending §168-24A(4) of the Village Code to change the minimum term of enrollment as a member of the Village Fire Department for tax exemption purposes from 5 years to 2 years.

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

**SECTION 1. Amendment.** Section 168-24A(4) of the Village Code is amended to delete strikethrough words and add underlined words as follows:

**§168-24.** Pursuant to the authorization set forth in §466-c of the Real Property Tax Law:

A. Real property owned by an enrolled volunteer member of a fire company of the Village Fire Department 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 Village Fire Department as an enrolled member for at least ~~five~~ two years.

**SECTION 2. When Effective.** With respect to the Village assessment roll based on the taxable status date of January 1, 2024, application for the exemption provided for in §168-24 may be filed after the taxable status date of January 1, 2024, provided that such application is filed on or before January 31, 2024.

**SECTION 3. 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 4. 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 5. Effective Date.** This local law shall take effect upon filing with the Secretary of State pursuant to Municipal Home Rule Law.