

**VILLAGE OF LINDENHURST
NOTICE OF ADOPTION**

NOTICE IS HEREBY GIVEN that the Lindenhurst Village Board by resolution dated January 21, 2025 adopted the following Local Law amending the Code of the Village of Lindenhurst as follows:

Local Law 1 of 2025

Chapter 171

Taxation

Article IX

Tax Levy Excess Authority

Amending the Code of the Incorporated Village of Lindenhurst, New York, Chapter 171, entitled "Taxation," specifically by amending Article VII, "Tax Relief for Volunteer Emergency Workers" as follows:

§ 171-42 Purpose

The purpose of this article is to grant a partial exemption from taxation for certain volunteer firefighters and volunteer ambulance workers for qualified property as provided in § 466-a of the Real Property Tax Law.

§ 171-43 Applicability

Volunteer firefighters and volunteer ambulance workers meeting the requirements of Real Property Tax Law § 466-a and who have been certified as an enrolled member of a fire department or ambulance service for at least two (2) years shall be entitled to a real property tax exemption of up to 10% of the assessed value.

§ 171-44 Lifetime Exemption

Volunteer firefighters and volunteer ambulance workers who have been certified as enrolled members of a fire company, fire department, or ambulance service for at least twenty (20) years and who reside within the Village shall be entitled to the lifetime exemption described in Real Property Tax Law § 466-a.

§ 171-45 Line of Duty Spouse Exemption

The un-remarried spouse of a volunteer firefighter or volunteer ambulance worker shall be entitled to the exemption described in § 466-a of the Real Property Tax Law, provided that the deceased firefighter/ambulance worker (1) was a member of the fire department/ambulance service for at least two (2) years, (2) was killed in the line of duty, and (3) was receiving the exemption prior to their death.

§ 171-46 General Spouse Exemption

The un-remarried spouse of a deceased volunteer firefighter or volunteer ambulance worker shall be entitled to the exemption described in § 466-a of the Real Property Tax Law, provided that the

deceased firefighter/ambulance worker (1) was a member of the fire department/ambulance service for at least twenty (20) years, and (2) was receiving the exemption prior to their death.

This Local Law shall take effect on filing with the Secretary of the State.

Dated: January 23, 2025

Lindenhurst, NY 11757

Inc. Village of Lindenhurst

Katie Schrader

Village Clerk