

**BILL NO. 1 OF 2026**

A local law to amend Lake Success Code Chapter 97 entitled "Taxation."

**BE IT ENACTED** by the Board of Trustees of the Village of Lake Success as follows:

Section One. Lake Success Code Chapter 97 entitled "Taxation" is hereby amended by the addition of a new Article VII entitled "Exemption for Fire Fighters and Ambulance Workers" to read as follows:

Chapter 97. Taxation

Article VII. Exemption for Fire Fighters and Ambulance Workers

§97-33. Partial Exemption for volunteer firefighter and ambulance workers.

A. Legislative intent.

The purpose and intent of this chapter is to exercise the power provided by the State Legislature in §446-a of the Real Property Tax Law authorizing local legislation to grant a partial real property tax exemption for certain volunteer firefighters and ambulance workers who meet the criteria set forth herein.

B. Exemption granted.

Real property owned by an enrolled member of an incorporated volunteer fire company, fire department, or incorporated ambulance service shall be exempt from taxation to the extent of 10% of the assessed value of such property for Village purposes, exclusive of special assessments.

C. Eligibility requirements.

Such exemption shall be granted to an enrolled member of an incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service, provided that:

(1) The property is owned by the volunteer firefighter or volunteer ambulance worker;

(2) The property is the primary residence of the volunteer firefighter or volunteer ambulance worker;

(3) The property is used exclusively for residential purposes;

(4) The volunteer firefighter or volunteer ambulance worker resides in the Village is served by such incorporated volunteer fire company or fire department or incorporated voluntary ambulance service; and

(5) The volunteer firefighter or volunteer ambulance worker is certified by the authority having jurisdiction as an enrolled member of such an incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service for at least five years of active service.

D. Application.

A volunteer firefighter or volunteer ambulance worker must annually, on or before the applicable taxable status date, file an application for such property tax exemption with the assessor responsible for preparing the assessment roll for the Village on a form as prescribed by the New York State Commissioner of Taxation and Finance. The Village must maintain written guidelines, available upon request, as to the requirements of an enrolled volunteer member relating to this exemption.

E. No diminution of benefits.

An applicant who is receiving any benefit pursuant to Article four 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.

F. Grant of lifetime exemption.

Any eligible enrolled member who accrues more than 20 years of active volunteer service as certified by the authority having jurisdiction shall be granted the 10% exemption as authorized by this article for the remainder of his or her life as long as his or her primary residence is located within the Village.

G. Unremarried spouse of enrolled member killed in the line of duty. The unremarried surviving spouse of a deceased enrolled member killed in the line of duty, as certified by the authority having jurisdiction, 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.

H. Unremarried spouse of deceased enrolled member. The unremarried surviving spouse of a deceased enrolled member, as certified by the authority having jurisdiction, is qualified to continue to receive an exemption, as long as the deceased volunteer had been an enrolled member for at least 20 years and the deceased volunteer and unremarried spouse had been receiving the exemption at the time of his or her death.

Section Two. This local law shall take effect immediately upon filing with the Secretary of State.