

## LEGAL NOTICE

PLEASE TAKE NOTICE that the Board of Trustees of the Incorporated Village of Greenport will hold a public hearing with respect to the following local law:

Greenport 25-01. A local law to amend Chapter 121 (Taxation) of the Code of the Village of Greenport, to authorize a real property annual tax exemption for volunteer firefighters and volunteer ambulance workers, in accordance with Real Property Tax Law §466-a.

Time and Place of Hearing: Third Street Fire Station  
Third and South Streets, Greenport, New York 11944  
Date of Hearing: Regular Session, Thursday, January 23, 2025  
Time of Hearing: 6:00 pm

The proposed local laws are available for public inspection at the Village Clerk's office at 236 Third Street, Greenport, New York, during business hours and on the Village website. All interested persons will have an opportunity to be heard at the public hearing.

The Village complies with the Americans With Disabilities Act. Disabled persons with special needs should contact the Village Clerk's office at 631-477-0248 at least three business days prior to the hearing, so that reasonable efforts may be made to accommodate such needs.

Dated: January 3, 2025

By order of the Village of Greenport Board of Trustees

Kevin Stuessi, Mayor

A local law to amend Chapter 121 (Taxation) of the Code of the Village of Greenport, to authorize a real property annual tax exemption for volunteer firefighters and volunteer ambulance workers, in accordance with Real Property Tax Law §466-a.

**Section 1.** Chapter 121 of the Code of the Village of Greenport is hereby amended by adding the following section 121-3-a, to read as follows:

**“§121-3-a.**

**(1) Exemption from real property taxes.**

Pursuant to the authority granted by § 466-a of the Real Property Tax Law of the State of New York, real property owned by an enrolled member of the Incorporated Village of Greenport Volunteer Fire Department or Voluntary Ambulance Service, who meets the eligibility requirements enumerated in this section, or such enrolled member and spouse, shall be exempt from real property taxes to the extent of 10% of the assessed value of such property for Village purposes, exclusive of special assessments.

**(2) Requirements for eligibility.**

- (a) Such exemption shall not be granted to an enrolled member of the Greenport Volunteer Fire Department or Voluntary Ambulance Service unless:
- (i) The applicant resides in the Village of Greenport.
  - (ii) The property is the primary residence of the applicant.
  - (iii) The property is used exclusively for residential purposes, provided, however, that if any portion of such property is not used exclusively for the applicant's residence but is used for other purposes, such portion as is used for other purposes shall be subject to taxation, and the residential portion only shall be entitled to the exemption provided for herein, on a pro rata basis;
  - (iv) The applicant has been certified by the authority having jurisdiction for the Greenport Volunteer Fire Department or Voluntary Ambulance Service as an enrolled member thereof for at least two (2) years. The applicant, or the Fire Department or Ambulance Service on behalf of the applicant, must submit proof of such certification together with, or prior to, submission of the application for an exemption.
- (b) It shall be the duty and responsibility of the Greenport Volunteer Fire Department to determine the procedure for certification, subject to the approval and confirmation of the Village Board of Trustees.

(3) Lifetime exemption.

Any enrolled member who accrues more than 20 years of active service with the Greenport Volunteer Fire Department or Voluntary Ambulance Service and is so certified by the authority having jurisdiction for the Fire Department or Ambulance Service shall be granted this 10% exemption for the remainder of his or her life as long as his or her primary residence is located within the Incorporated Village of Greenport.

(4) Application for exemption.

Application for such exemption shall be filed annually with the Town of Southold Assessor on or before the taxable status date of the Village of Greenport on a form prescribed by the New York State Office of Real Property Services.

(5) Unremarried spouses of volunteer firefighters or volunteer ambulance workers killed in the line of duty.

Any exemption claimed under this section by an enrolled member of the Greenport Volunteer Fire Department or Voluntary Ambulance Service may be continued to such deceased enrolled member's unremarried spouse if such member is killed in the line of duty, provided, however, that:

- (a) Such unremarried spouse is certified by the authority having jurisdiction for the Greenport Volunteer Fire Department or Voluntary Ambulance Service as an unremarried spouse of an enrolled member of the Greenport Volunteer Fire Department or Voluntary Ambulance Service who was killed in the line of duty; and
- (b) Such deceased volunteer had been an enrolled member thereof for at least five (5) years; and
- (c) Such deceased volunteer had been receiving the exemption prior to his or her death.

(6) Unremarried spouses of deceased volunteer firefighters or volunteer ambulance workers.

An exemption granted pursuant to this article maybe continued or reinstated to an unremarried spouse of a deceased enrolled member of the Greenport Volunteer Fire Department or Voluntary Ambulance Service, provided, however, that:

- (a) Such unremarried spouse is certified by the authority having jurisdiction for the Greenport Volunteer Fire Department or Voluntary Ambulance Service as an unremarried spouse of a deceased enrolled member of the Greenport Volunteer Fire Department or Voluntary Ambulance Service; and

- (b) Such deceased volunteer had been an enrolled member thereof for at least 20 years; and
- (c) Such deceased volunteer and un-remarried spouse had been receiving the exemption for such property prior to the death of such volunteer.

(7) No diminution of benefits.

No applicant who is a volunteer firefighter or volunteer ambulance worker who by reason of such status is receiving a tax benefit under the Real Property Tax Law of the State of New York and this chapter on the effective date of this section shall suffer any diminution of such benefit because of the enactment of this property tax exemption.

(8) Date of applicability.

This section shall apply to tax assessment rolls prepared on the basis of taxable status dates occurring on or after January 1, 2025.

**Section 2.** Any local law or provision of the Code of the Village of Greenport in conflict with this local law is hereby repealed to the extent of such conflict, except that such repeal shall not affect or prevent the prosecution or punishment of any person for any act done or committed in violation of such local law, ordinance or resolution prior to the effective date of this local law.

**Section 3.** If any clause, sentence, paragraph, section, article, or part of this local law shall be adjudged to be invalid by any court of competent jurisdiction, such judgment shall not affect, impair or invalidate any other part of this local law, or the remainder thereof, but shall be confined in its operation to the clause, sentence, paragraph, section, article, or part thereof directly involved in the controversy in which such judgment shall have been rendered.

**Section 4.** This local law shall take effect immediately upon adoption and filing pursuant to the Municipal Home Rule Law.