

**VILLAGE OF CROTON-ON-HUDSON
BOARD OF TRUSTEES**

LOCAL LAW INTRODUCTORY NO. 9 OF 2022

**A LOCAL LAW TO AMEND CHAPTER 204 OF THE CODE OF THE VILLAGE OF
CROTON-ON-HUDSON, TAXATION, TO INSTITUTE THE VOLUNTEER
FIREFIGHTER & EMS TAX EXEMPTION.**

Be it enacted by the Board of Trustees of the Village of Croton-on-Hudson as follows:

Section One. Chapter 204 of the Code of the Village of Croton-on-Hudson is hereby amended to include a new article, Article IX, Exemption for Volunteer Firefighters and Ambulance Workers:

§ 204-41 Legislative intent.

New York State law now authorizes Village Boards to grant modest tax exemptions to volunteer firefighters and volunteer ambulance workers. The services provided by these volunteers are invaluable to the community, and it is the intent of the Village Board to grant to these volunteers all benefits authorized by state law. It is with this purpose in mind that the Village Board does hereby enact this article.

§ 204-42 Exemption granted.

The exemption authorized by § 466-d of the Real Property Tax Law of the State of New York with respect to volunteer firefighters and volunteer ambulance workers is hereby enacted and made effective to the assessment rolls of the Village of Croton-on-Hudson for the purposes of Village taxes.

§ 204-43 Implementation.

The Village Assessor is hereby authorized to implement said exemption at the earliest possible date in accordance with the rules and regulations of the New York State Office of Real Property Services.

Section Two. Severability

If any section, subsection, clause, phrase or other portion of this Local Law is, for any reason, declared invalid, in whole or in part, by any court, agency, commission, legislative body or other authority of competent jurisdiction, such portion shall be deemed a separate, distinct and independent portion. Such declaration shall not affect the validity of the remaining portions hereof, which other portions shall continue in full force and effect.

Section Three. Effective Date

This local law shall take effect immediately upon filing in the office of the New York State Secretary of State in accordance with section 27 of the Municipal Home Rule Law.