S T A T E O F N E W Y O R K

7537

2009-2010 Regular Sessions

I N A S S E M B L Y

April 14, 2009

Introduced by M. of A. BALL, SPANO, TOBACCO -- Multi-Sponsored by -- M. of A. P. LOPEZ, MOLINARO, SCOZZAFAVA -- read once and referred to the Committee on Real Property Taxation

AN ACT to amend the real property tax law, in relation to granting a real property tax exemption to the surviving spouse of certain police officers and firefighters who are killed in the line of duty

THE PEOPLE OF THE STATE OF NEW YORK, REPRESENTED IN SENATE AND ASSEMBLY, DO ENACT AS FOLLOWS:

Section 1. The real property tax law is amended by adding a new section 467-g to read as follows:

S 467-G. TAX EXEMPTION FOR SURVIVING SPOUSE OF CERTAIN POLICE OFFICERS AND FIREFIGHTERS. 1. REAL PROPERTY OWNED BY THE SURVIVING SPOUSE OF PAID OR AUXILIARY POLICE OFFICERS OR PAID OR VOLUNTEER FIREFIGHTERS SERVING IN A DEPARTMENT LOCATED WITHIN THE STATE WHO IS KILLED IN THE LINE OF DUTY, SHALL BE EXEMPT FROM TAXATION BY ANY MUNICIPAL CORPORATION IN WHICH SUCH REAL PROPERTY IS LOCATED, PROVIDED THE GOVERNING BODY OF SAID MUNICIPALITY AFTER PUBLIC HEARING ADOPTS A LOCAL LAW, ORDINANCE OR RESOLUTION PROVIDING THEREFOR. THE EXTENT OF SUCH EXEMPTION SHALL BE DETERMINED BY THE MUNICIPALITY OR MUNICIPAL CORPORATION ADOPTING SUCH LOCAL LAW, ORDINANCE OR RESOLUTION. SAID EXEMPTION SHALL ONLY BE GRANTED ON THE PRIMARY RESIDENCE OF THE SURVIVING SPOUSE AND SHALL BE GRANTED FOR AS LONG AS SAID SURVIVING SPOUSE IS BOTH OWNER AND OCCUPANT.

2. APPLICATION FOR SUCH EXEMPTION MUST BE MADE ANNUALLY BY THE SURVIVING SPOUSE ON FORMS PRESCRIBED BY THE STATE BOARD OF REAL PROPERTY SERVICES TO BE FURNISHED BY THE APPROPRIATE ASSESSING AUTHORITY AND SHALL FURNISH THE INFORMATION AND BE EXECUTED IN THE MANNER REQUIRED AS PRESCRIBED IN SUCH FORMS, AND SHALL BE FILED IN SUCH ASSESSOR'S OFFICE ON OR BEFORE THE APPROPRIATE TAXABLE STATUS DATE.

S 2. This act shall take effect immediately and shall apply to all taxable status dates after January 1, 2009.

EXPLANATION--Matter in ITALICS (underscored) is new; matter in brackets [ ] is old law to be omitted.

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