

4413

2009-2010 Regular Sessions

I N S E N A T E

April 23, 2009

Introduced by Sen. O. JOHNSON -- read twice and ordered printed, and when printed to be committed to the Committee on Local Government

AN ACT to amend the real property tax law, in relation to a tax exemption for un-remarried spouses of deceased members of volunteer fire companies or volunteer ambulance services; and to repeal section 466-h of such law relating thereto

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

1 Section 1. Section 466-h of the real property tax law, as added by
2 chapter 305 of the laws of 2006, is REPEALED and a new section 466-j is
3 added to read as follows:

4 S 466-J. UN-REMARIED SPOUSES OF DECEASED VOLUNTEER FIREFIGHTERS OR
5 VOLUNTEER AMBULANCE WORKERS. ANY LOCAL LAW OR ORDINANCE ADOPTED PURSUANT
6 TO SECTIONS FOUR HUNDRED SIXTY-SIX, FOUR HUNDRED SIXTY-SIX-A, FOUR
7 HUNDRED SIXTY-SIX-B, FOUR HUNDRED SIXTY-SIX-C, FOUR HUNDRED SIXTY-SIX-D,
8 FOUR HUNDRED SIXTY-SIX-E, FOUR HUNDRED SIXTY-SIX-F, FOUR HUNDRED SIXTY-
9 SIX-G, FOUR HUNDRED SIXTY-SIX-H OR FOUR HUNDRED SIXTY-SIX-I OF THIS
10 TITLE MAY BE SEPARATELY AMENDED, OR A LOCAL LAW, ORDINANCE OR RESOLUTION
11 MAY BE SEPARATELY ADOPTED TO CONTINUE AN EXEMPTION, REINSTATE A PRE-EX-
12 ISTING EXEMPTION OR ALLOW AN EXEMPTION TO BE GRANTED EVEN IF THE
13 DECEASED VOLUNTEER FIREFIGHTER HAD NOT BEEN RECEIVING THE EXEMPTION
14 PRIOR TO HIS OR HER DEATH TO AN UN-REMARIED SPOUSE OF A DECEASED
15 ENROLLED MEMBER OF AN INCORPORATED VOLUNTEER FIRE COMPANY, FIRE DEPART-
16 MENT, OR INCORPORATED VOLUNTARY AMBULANCE SERVICE; PROVIDED, HOWEVER,
17 THAT:

18 1. SUCH UN-REMARIED SPOUSE IS CERTIFIED BY THE AUTHORITY HAVING
19 JURISDICTION FOR THE INCORPORATED VOLUNTEER FIRE COMPANY, FIRE DEPART-
20 MENT OR INCORPORATED VOLUNTARY AMBULANCE SERVICE AS AN UN-REMARIED
21 SPOUSE OF A DECEASED ENROLLED MEMBER OF SUCH INCORPORATED VOLUNTEER FIRE
22 COMPANY, FIRE DEPARTMENT OR INCORPORATED VOLUNTARY AMBULANCE SERVICE,
23 AND

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

LBD02801-01-9

1 2. SUCH DECEASED VOLUNTEER HAD BEEN AN ENROLLED MEMBER FOR AT LEAST
2 FIVE YEARS.

3 S 2. This act shall take effect on the first of January next succeed-
4 ing the date on which it shall have become a law and shall apply to
5 taxable status dates occurring on or after such date.