

7117

I N S E N A T E

April 30, 2012

Introduced by Sen. BALL -- 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 exempting un-remarried spouses of paid or volunteer fire fighters, ambulance workers or policemen who have fallen in the line of duty from all or a portion of their real property taxes on their primary residence

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 amended to read as follows:
3 S 466-h. Un-remarried spouses of deceased volunteer OR PAID firefight-
4 ers [or volunteer] OR PAID ambulance workers OR POLICEMEN. [Any local
5 law or ordinance adopted pursuant to sections four hundred sixty-six,
6 four hundred sixty-six-a, four hundred sixty-six-b, four hundred sixty-
7 six-c, four hundred sixty-six-d, four hundred sixty-six-e, four hundred
8 sixty-six-f or four hundred sixty-six-g of this title may be separately
9 amended, or a local law, ordinance or resolution may be separately
10 adopted to continue an exemption or reinstate a pre-existing exemption
11 to an un-remarried spouse of a deceased enrolled member of an incorpo-
12 rated volunteer fire company, fire department, or incorporated voluntary
13 ambulance service; provided, however,] A TOWN, VILLAGE OR COUNTY MAY
14 ADOPT A LOCAL LAW OR ORDINANCE ALLOWING AN UN-REMARIED SPOUSE OF A PAID
15 OR VOLUNTEER FIREFIGHTER, AMBULANCE WORKER OR POLICEMAN TO BE EXEMPT
16 FROM A PORTION OR ALL OF THE REAL PROPERTY TAXES IMPOSED UNDER THIS
17 CHAPTER PROVIDED, that:
18 1. such un-remarried 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-remarried
21 spouse of a deceased enrolled member of such incorporated [volunteer]
22 fire company, fire department [or], incorporated [voluntary] ambulance
23 service OR POLICE FORCE, and
24 2. such deceased volunteer [had been an enrolled member for at least
25 twenty years] DIED IN THE LINE OF DUTY, and

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

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1 3. [such deceased volunteer and un-remarried spouse had been receiving
2 the exemption for such property prior to the death of such volunteer]
3 SUCH EXEMPTION SHALL APPLY ONLY TO THE PRIMARY RESIDENCE OF THE UN-RE-
4 MARRIED SPOUSE.

5 S 2. This act shall take effect immediately.