

8408

2011-2012 Regular Sessions

I N A S S E M B L Y

June 15, 2011

Introduced by M. of A. KATZ -- read once and referred to the Committee
on Real Property Taxation

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 ASSEM-
BLY, 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

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

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1 2. such deceased volunteer [had been an enrolled member for at least
2 twenty years] DIED IN THE LINE OF DUTY, and
3 3. [such deceased volunteer and un-remarried spouse had been receiving
4 the exemption for such property prior to the death of such volunteer]
5 SUCH EXEMPTION SHALL APPLY ONLY TO THE PRIMARY RESIDENCE OF THE UN-RE-
6 MARRIED SPOUSE.
7 S 2. This act shall take effect immediately.