

S. 2906

A. 3352

2013-2014 Regular Sessions

S E N A T E - A S S E M B L Y

January 24, 2013

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

IN ASSEMBLY -- Introduced by M. of A. KATZ, RAIA, TENNEY, McLAUGHLIN --
Multi-Sponsored by -- M. of A. BARCLAY, CROUCH -- 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 police officers who have fallen in the line of duty from
all or a portion of their real property taxes on their primary resi-
dence

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] PAID ambulance workers OR POLICE OFFICERS. [Any
5 local law or ordinance adopted pursuant to sections four hundred sixty-
6 six, four hundred sixty-six-a, four hundred sixty-six-b, four hundred
7 sixty-six-c, four hundred sixty-six-d, four hundred sixty-six-e, four
8 hundred sixty-six-f or four hundred sixty-six-g of this title may be
9 separately amended, or a local law, ordinance or resolution may be sepa-
10 rately adopted to continue an exemption or reinstate a pre-existing
11 exemption to an un-remarried spouse of a deceased enrolled member of an
12 incorporated volunteer fire company, fire department, or incorporated
13 voluntary ambulance service; provided, however,] A TOWN, VILLAGE OR
14 COUNTY MAY ADOPT A LOCAL LAW OR ORDINANCE ALLOWING AN UN-REMARIED
15 SPOUSE OF A PAID OR VOLUNTEER FIREFIGHTER, AMBULANCE WORKER OR POLICE
16 OFFICER TO BE EXEMPT FROM A PORTION OR ALL OF THE REAL PROPERTY TAXES
17 IMPOSED UNDER THIS CHAPTER PROVIDED, that:

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

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1 1. such un-remarried spouse is certified by the authority having
2 jurisdiction [for the incorporated volunteer fire company, fire depart-
3 ment or incorporated voluntary ambulance service] as an un-remarried
4 spouse of a deceased enrolled member of such incorporated [volunteer]
5 fire company, fire department [or], incorporated [voluntary] ambulance
6 service OR POLICE FORCE, and
7 2. such deceased volunteer [had been an enrolled member for at least
8 twenty years] DIED IN THE LINE OF DUTY, and
9 3. [such deceased volunteer and un-remarried spouse had been receiving
10 the exemption for such property prior to the death of such volunteer]
11 SUCH EXEMPTION SHALL APPLY ONLY TO THE PRIMARY RESIDENCE OF THE UN-RE-
12 MARRIED SPOUSE.
13 S 2. This act shall take effect immediately.