

STATE OF NEW YORK

9908

IN ASSEMBLY

February 22, 2018

Introduced by M. of A. THIELE -- 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 residence

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. Section 466-h of the real property tax law, as added by chapter 305 of the laws of 2006, is amended to read as follows:

§ 466-h. Un-remarried spouses of deceased volunteer or paid firefighters ~~[or volunteer]~~ or ambulance workers or police officers. ~~[Any local law or ordinance adopted pursuant to sections four hundred sixty-six, four hundred sixty-six-a, four hundred sixty-six-b, four hundred sixty-six-c, four hundred sixty-six-d, four hundred sixty-six-e, four hundred sixty-six-f or four hundred sixty-six-g of this title may be separately amended, or a local law, ordinance or resolution may be separately adopted to continue an exemption or reinstate a pre-existing exemption to an un-remarried spouse of a deceased enrolled member of an incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service; provided, however,]~~ A town, village or county may adopt a local law or ordinance allowing an un-remarried spouse of a paid or volunteer firefighter, ambulance worker or police officer to be exempt from a portion or all of the real property taxes imposed under this chapter provided, that:

1. such un-remarried spouse is certified by the authority having jurisdiction ~~[for the incorporated volunteer fire company, fire department or incorporated voluntary ambulance service]~~ as an un-remarried spouse of a deceased enrolled member of such incorporated ~~[volunteer]~~ fire company, fire department ~~[or]~~ incorporated ~~[voluntary]~~ ambulance service or police department, and

2. such deceased ~~[volunteer had been an enrolled member for at least twenty years]~~ member 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 § 2. This act shall take effect immediately.