

# STATE OF NEW YORK

282

2017-2018 Regular Sessions

## IN SENATE

(Prefiled)

January 4, 2017

Introduced by Sen. MURPHY -- 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 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]~~, 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]~~

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

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1 fire company, fire department [~~or~~], incorporated [~~voluntary~~] ambulance  
2 service or police department, and  
3 2. such deceased [~~volunteer had been an enrolled member for at least~~  
4 ~~twenty years~~] member died in the line of duty, and  
5 3. [~~such deceased volunteer and un-remarried spouse had been receiving~~  
6 ~~the exemption for such property prior to the death of such volunteer~~]  
7 such exemption shall apply only to the primary residence of the un-re-  
8 married spouse.  
9 § 2. This act shall take effect immediately.