

STATE OF NEW YORK

5619

2025-2026 Regular Sessions

IN ASSEMBLY

February 18, 2025

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

AN ACT to amend the real property tax law, in relation to a real property tax exemption for un-remarried spouses of volunteer firefighters or volunteer ambulance workers killed in the line of duty

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

- 1 Section 1. Subdivision 4 of section 466-a of the real property tax
2 law, as added by chapter 670 of the laws of 2022, is amended to read as
3 follows:
- 4 4. Un-remarried spouses of volunteer firefighters or volunteer ambu-
5 lance workers killed in the line of duty. Any local law or ordinance
6 adopted pursuant to this section may be separately amended, or a local
7 law, ordinance or resolution may be separately adopted to continue an
8 exemption or reinstate a pre-existing exemption claimed under such stat-
9 utes by an enrolled member of an incorporated volunteer fire company,
10 fire department, or incorporated voluntary ambulance service, to such
11 deceased enrolled member's un-remarried spouse if such member is killed
12 in the line of duty; provided, however, that:
- 13 (a) such un-remarried spouse is certified by the authority having
14 jurisdiction for the incorporated volunteer fire company, fire depart-
15 ment or incorporated voluntary ambulance service as an un-remarried
16 spouse of an enrolled member of such incorporated volunteer fire compa-
17 ny, fire department or incorporated voluntary ambulance service who was
18 killed in the line of duty; and
- 19 (b) such deceased volunteer had been an enrolled member for at least
20 [~~five years~~] the minimum number of years of service, between two and
21 five years, established by the municipality under this section; and
- 22 (c) such deceased volunteer had been receiving the exemption prior to
23 [~~his or her~~] their death.
- 24 § 2. This act shall take effect immediately.

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

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