# STATE OF NEW YORK

688

2025-2026 Regular Sessions

# IN SENATE

**(Prefiled)**

January 8, 2025

Introduced by Sens. MARTINEZ, RHOADS -- 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 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:**

Section 1. Subdivision 4 of section 466-a of the real property tax law, as added by chapter 670 of the laws of 2022, is amended to read as follows:

4. Un-remarried spouses of volunteer firefighters or volunteer ambulance workers killed in the line of duty. Any local law or ordinance adopted pursuant to this section 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 claimed under such statutes by an enrolled member of an incorporated volunteer fire company, fire department, or incorporated voluntary ambulance service, to such deceased enrolled member's un-remarried spouse if such member is killed in the line of duty; provided, however, that:

(a) 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 an enrolled member of such incorporated volunteer fire company, fire department or incorporated voluntary ambulance service who was killed in the line of duty; and

(b) such deceased volunteer had been an enrolled member for at least [~~five years~~] **the minimum number of years of service, between two and five years, established by the municipality under this section**; and

(c) such deceased volunteer had been receiving the exemption prior to [~~his or her~~] **their** death.

§ 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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