BE IT ENACTED BY THE BOARD OF TRUSTEES OF THE VILLAGE OF BREWSTER, COUNTY OF PUTNAM, STATE OF NEW YORK AS FOLLOWS:

SECTION 1 : AUTHORITY

This chapter is adopted pursuant to the authority, of Article 2, §10 of the New York State Municipal Home Rule Law.

SECTION 2 : AMENDMENT OF CHAPTER 231 ENTITLED "TAXATION"

Chapter 231 of the current Code of the Village of Brewster entitled "Taxation", is hereby amended to add Article VII entitled "Surviving spouses of police officers killed in the line of duty exemption":

§ 231-18. PURPOSE

The purpose of this article is for the Village of Brewster to provide that real property owned by a surviving spouse of a police officer killed in the line of duty, and constituting the primary residence of such surviving spouse shall be exempt from taxation to the extent of fifty per centum of the assessed valuation thereof. as permitted by New York State Real Property Tax Law § 471,

§ 231-20 EXEMPTION GRANTED

An exemption from taxation to the extent of fifty per centum of the assessed valuation thereof shall be granted from assessed value of property owned by an eligible person as set forth below is hereby granted with respect to the Village taxation. An eligible person for such exemption:

(i) Must be the surviving spouse of a police officer killed in the line of duty. The term "police officer" shall have the same meaning as defined in section 1.20 of the criminal procedure law.; and

(ii) Must use the property as their primary residence. The provisions of this section shall apply to any real property held in trust solely for the benefit of a person or persons who would otherwise be eligible for a real property tax exemption were such persons the owner or owners of such real property

§ 231-21 MISCELLANEOUS PROVISIONS

Application for such exemption shall be filed with the Assessing unit on or before the taxable status date, on a form as described by the Commissioner.

SECTION 3 – HOME RULE

Nothing in this Local Law is intended or shall be construed to limit the home rule authority of the Town under State Law or to limit the Town's discretion in setting fees and charges in connection with any applications requiring Town approval.

SECTION 4 – SEVERABILITY

If any part or provision of this Local Law or the application thereof to any person or circumstance be adjudged invalid by any court of competent jurisdiction, such judgment shall be confined in its operation to the part or provision or application directly involved

in the controversy in which judgment shall have been rendered and shall not affect or impair the validity of the remainder of this Local Law or the application thereof to other persons or circumstances, and the Board of Trustees of the Village of Brewster hereby declares that it would have passed this Local Law or the remainder thereof had such invalid application or invalid provision been apparent.

SECTION 5- EFFECTIVE DATE

This Local law shall take effect immediately upon filing in the office of the Secretary of State in accordance with Section 27 of the Municipal Home Rule Law.