

CLAUSE 42

Tax Exemption for Surviving Spouse of Police Officer or Firefighter Killed in the Line of Duty

This exemption provides for the full abatement of the fiscal year tax to qualified applicants. This exemption applies to a surviving spouse, unless he or she remarries, of a police officer or firefighter killed in the line of duty.

An application must be filed annually with the Board of Assessors by December 15, or within three months after the actual tax bill is mailed.