

STATE OF NEW YORK

9325

IN SENATE

March 2, 2026

Introduced by Sen. MARTINEZ -- 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 establishing a real property tax exemption for surviving spouses of correction officers who died 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. The real property tax law is amended by adding a new
2 section 471-a to read as follows:

3 § 471-a. Surviving spouses of correction officers who died in the line
4 of duty. 1. After the local legislative body of a county, city, town, or
5 village passes a local law, or a school district passes a resolution,
6 notwithstanding any other provision of law, real property owned by a
7 surviving spouse of a correction officer who died in the line of duty,
8 and constituting the primary residence of such surviving spouse shall be
9 exempt from taxation to the extent of up to fifty per centum of the
10 assessed valuation thereof. Within such local law or resolution, the
11 local legislative body or school district may reduce the percentage of
12 exemption authorized pursuant to this section.

13 2. As used in this section, the term "correction officer" shall have
14 the same meaning as in subdivision twenty-five of section 2.10 of the
15 criminal procedure law.

16 3. Notwithstanding any other provision of law to the contrary, the
17 provisions of this section shall apply to any real property held in
18 trust solely for the benefit of a person or persons who would otherwise
19 be eligible for a real property tax exemption, pursuant to subdivision
20 one of this section, were such person or persons the owner or owners of
21 such real property.

22 4. (a) For the purposes of this section, title to that portion of real
23 property owned by a cooperative apartment corporation in which a
24 tenant-stockholder of such corporation resides and which is represented
25 by their share or shares of stock in such corporation as determined by
26 its or their proportional relationship to the total outstanding stock of

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

LBD14543-04-6

1 the corporation, including that owned by the corporation, shall be
2 deemed to be vested in such tenant-stockholder.

3 (b) Provided that all other eligibility criteria of this section are
4 met, that proportion of the assessment of such real property owned by a
5 cooperative apartment corporation determined by the relationship of such
6 real property vested in such tenant-stockholder to such real property
7 owned by such cooperative apartment corporation in which such tenant-
8 stockholder resides shall be subject to exemption from taxation pursuant
9 to this section and any exemption so granted shall be credited by the
10 appropriate taxing authority against the assessed valuation of such real
11 property; the reduction in real property taxes realized thereby shall be
12 credited by the cooperative apartment corporation against the amount of
13 such taxes otherwise payable by or chargeable to such tenant-stockhold-
14 er.

15 (c) Notwithstanding paragraph (b) of this subdivision, a tenant-stock-
16 holder who resides in a dwelling that is subject to the provisions of
17 either article two, four, five or eleven of the private housing finance
18 law shall not be eligible for an exemption pursuant to this section.

19 (d) Notwithstanding paragraph (b) of this subdivision, real property
20 owned by a cooperative apartment corporation may be exempt from taxation
21 pursuant to this section by a municipality in which such real property
22 is located only if the governing body of such municipality, after public
23 hearing, adopts a local law, ordinance or resolution providing therefor.

24 5. The commissioner shall develop, in consultation with the commis-
25 sioner of criminal justice services, a listing of documents to be used
26 to establish eligibility under this section. Such information shall be
27 made available to each city, village, town, part town, special district
28 and county assessor's office. The listing of acceptable records shall be
29 made available on the internet websites of the division of criminal
30 justice services and the office of real property tax services.

31 6. Application for such exemption shall be filed with the assessor on
32 or before the taxable status date on a form prescribed by the commis-
33 sioner.

34 § 2. This act shall take effect on the first of January next succeed-
35 ing the date on which it shall have become a law and shall apply to
36 taxable status dates occurring on or after such date.