

STATE OF NEW YORK

10885--A

IN ASSEMBLY

April 8, 2026

Introduced by M. of A. STERN -- read once and referred to the Committee on Real Property Taxation -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

AN ACT to amend the real property tax law, in relation to benefits for the surviving spouses of firefighters 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. 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 firefighters killed in the line of duty.

4 1. After the local legislative body of a county, city, town, or village
5 passes a local law, or a school district passes a resolution, notwith-
6 standing any other provision of law, real property owned by a surviving
7 spouse of a firefighter killed in the line of duty, and constituting the
8 primary residence of such surviving spouse shall be exempt from taxation
9 to the extent of fifty per centum of the assessed valuation thereof.
10 Within such local law or resolution, the local legislative body or
11 school district may reduce the percentage of exemption authorized pursu-
12 ant to this section.

13 2. As used in this section, the term "firefighter" shall mean any paid
14 member of a fire department and include all uniformed fire ranks who are
15 members of the "New York city fire department pension fund", and all
16 uniformed fire ranks who are members of the "New York state police and
17 fire retirement system".

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

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

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

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1 its or their proportional relationship to the total outstanding stock of
2 the corporation, including that owned by the corporation, shall be
3 deemed to be vested in such tenant-stockholder.

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

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

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

25 5. The commissioner shall develop, in consultation with the state fire
26 administrator of the New York state office of fire prevention and
27 control, a listing of documents to be used to establish eligibility
28 under this section. Such information shall be made available to each
29 city, village, town, special district and county assessor's office. The
30 listing of acceptable records shall be made available on the internet
31 websites of the New York state office of fire prevention and control and
32 the office of real property tax services.

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