

STATE OF NEW YORK

11331

IN ASSEMBLY

May 11, 2026

Introduced by COMMITTEE ON RULES -- (at request of M. of A. Stern) --
read once and referred to the Committee on Real Property Taxation

AN ACT to amend the real property tax law, in relation to providing a
real property tax exemption for certain volunteer auxiliary police
officers in Suffolk county

The People of the State of New York, represented in Senate and Assem-
bly, do enact as follows:

1 Section 1. The real property tax law is amended by adding a new
2 section 465-a to read as follows:

3 § 465-a. Volunteer auxiliary police officers; certain counties. 1.
4 Real property owned by an active volunteer auxiliary police officer in a
5 local law enforcement agency or such active volunteer auxiliary officer
6 and spouse residing in any county having a population of more than one
7 million five hundred twenty-five thousand and less than one million five
8 hundred twenty-seven thousand, determined in accordance with the latest
9 federal decennial census, shall be exempt from taxation to the extent of
10 ten percent of the assessed value of such property for city, village,
11 town, part town, special district, school district, fire district or
12 county purposes, exclusive of special assessments, provided that the
13 governing body of a city, village, town, school district, fire district
14 or county, after a public hearing, adopts a local law, ordinance or
15 resolution providing therefor, provided further, however, that such
16 exemption shall in no event exceed three thousand dollars multiplied by
17 the latest state equalization rate for the assessing unit in which real
18 property is located.

19 2. Such exemption shall not be granted to an active volunteer auxilia-
20 ry police officer in a local law enforcement agency residing in such
21 county unless:

22 (a) the applicant resides in the city, town or village which is served
23 by such volunteer auxiliary police department;

24 (b) the property is the primary residence of the applicant;

25 (c) the property is used exclusively for residential purposes;
26 provided however, that in the event any portion of such property is not
27 used exclusively for the applicant's residence but is used for other

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

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1 purposes, such portion shall be subject to taxation and the remaining
2 portion only shall be entitled to the exemption provided by this
3 section; and

4 (d) the applicant has been certified by the law enforcement agency in
5 which such volunteer auxiliary police officer serves as being an active
6 member as determined by the local enforcement agency's standards for at
7 least five years. It shall be the duty and responsibility of the munici-
8 pality, school district and/or fire district which adopts a local law,
9 ordinance or resolution pursuant to this section to determine the proce-
10 dure for certification.

11 3. Application for such exemption shall be filed with the assessor or
12 other agency, department or office designated by the municipality,
13 school district and/or fire district offering such exemption on or
14 before the taxable status date on a form as prescribed by the commis-
15 sioner.

16 4. An active volunteer auxiliary police officer shall not be eligible
17 to receive the exemption if such applicant receives either a real prop-
18 erty tax exemption pursuant to this title, or an income tax credit
19 pursuant to section six hundred six of the tax law, related to services
20 as a volunteer firefighter or ambulance worker.

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