

# STATE OF NEW YORK

6532

2025-2026 Regular Sessions

## IN ASSEMBLY

March 5, 2025

Introduced by M. of A. K. BROWN -- read once and referred to the Committee on Real Property Taxation

AN ACT to amend the real property tax law, in relation to establishing a real property tax exemption for spouses of police officers 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 to read as follows:

3 § 471. Spouses of police officers killed in the line of duty. 1. Real  
4 property owned by a spouse of a police officer killed in the line of  
5 duty, and constituting the primary residence of such spouse shall be  
6 deemed fully exempt from all taxes imposed upon such property for city,  
7 village, town, part town, special district or county purposes, provided  
8 that the governing body of a city, village, town or county, after a  
9 public hearing, adopts a local law, ordinance or resolution providing  
10 therefor.

11 2. As used in this section, the term "police officer" shall have the  
12 same meaning as defined in section 1.20 of the criminal procedure law.

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

19 4. (a) For the purposes of this section, title to that portion of real  
20 property owned by a cooperative apartment corporation in which a  
21 tenant-stockholder of such corporation resides and which is represented  
22 by their share or shares of stock in such corporation as determined by  
23 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.

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

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