

# STATE OF NEW YORK

3621

2025-2026 Regular Sessions

## IN SENATE

January 29, 2025

Introduced by Sen. ORTT -- 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 providing a partial exemption from real property taxes for special police officers

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 466-m to read as follows:

3 § 466-m. Special police officers; certain county. 1. Real property  
4 owned by a special police officer, as defined by section one hundred  
5 fifty-eight of the town law, or such member and spouse residing in any  
6 county, excluding any county wholly contained in a city with a popu-  
7 lation of one million or more, shall be exempt from taxation to the  
8 extent of ten percent of the assessed value of such property for city,  
9 village, town, part town, special district, school district, fire  
10 district or county purposes, exclusive of special assessments, provided  
11 that the governing body of a city, village, town, school district, fire  
12 district or county, after a public hearing, adopts a local law, ordi-  
13 nance or resolution providing therefor.

14 2. Such exemption shall not be granted to an enrolled special police  
15 officer residing in such county unless:

16 (a) the applicant resides in the city, town or village which is served  
17 by such special police officer;

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

19 (c) the property is used exclusively for residential purposes;  
20 provided, however, that in the event any portion of such property is not  
21 used exclusively for the applicant's residence but is used for other  
22 purposes, such portion shall be subject to taxation and the remaining  
23 portion only shall be entitled to the exemption provided by this  
24 section; and

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

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1 (d) the applicant has been certified by the authority having jurisdic-  
2 tion over the special police officer and enrolled for at least two  
3 years. It shall be the duty and responsibility of the municipality,  
4 school district and/or fire district which adopts a local law, ordinance  
5 or resolution pursuant to this section to determine the procedure for  
6 certification.

7 3. Any special police officer who accrues more than twenty years of  
8 active service and is so certified by the authority having jurisdiction  
9 over the special police officer, shall be granted the ten percent  
10 exemption as authorized by this section for the remainder of their life  
11 as long as their primary residence is located within such county,  
12 provided that the governing body of a city, village, town, school  
13 district, fire district or county, after a public hearing, adopts a  
14 local law, ordinance or resolution providing therefor.

15 4. Application for such exemption shall be filed with the assessor or  
16 other agency, department or office designated by the municipality,  
17 school district and/or fire district offering such exemption on or  
18 before the taxable status date on a form as prescribed by the commis-  
19 sioner.

20 5. No applicant who is a special police officer who by reason of such  
21 status is receiving any benefit under the provisions of this article on  
22 the effective date of this section shall suffer any diminution of such  
23 benefit because of the provisions of this section.

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