

# STATE OF NEW YORK

7192

2025-2026 Regular Sessions

## IN SENATE

April 3, 2025

Introduced by Sen. SCARCELLA-SPANTON -- 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 a real property tax exemption for property owned by persons employed as a police officer in the state of New York

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-o to read as follows:

3 § 466-o. Police service. 1. For the purposes of this section, the  
4 following terms shall have the following meanings:

5 (a) "Latest class ratio" means the latest final class ratio estab-  
6 lished by the state board pursuant to title one of article twelve of  
7 this chapter for use in a special assessing unit as defined in section  
8 eighteen hundred one of this chapter.

9 (b) "Latest state equalization rate" means the latest final equaliza-  
10 tion rate established by the state board pursuant to article twelve of  
11 this chapter.

12 (c) "Qualified owner" means a police officer whose primary residence  
13 is within the boundaries of New York state.

14 (d) "Qualified residential real property" means property owned by a  
15 qualified owner which is used exclusively for residential purposes;  
16 provided, however, that in the event that any portion of such property  
17 is not used exclusively for residential purposes, but is used for other  
18 purposes, such portion shall be subject to taxation and only the remain-  
19 ing portion used exclusively for residential purposes shall be subject  
20 to the exemption provided by this section.

21 2. Each governing body of a county, city, town or village may after a  
22 public hearing adopt a local law or regulation to provide that qualify-  
23 ing residential real property of a qualified owner shall be exempt from  
24 taxation to the extent of fifteen percent of the assessed value of such

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

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1 property, provided however, that such exemption shall not exceed twelve  
2 thousand dollars or the product of twelve thousand dollars multiplied by  
3 the latest state equalization rate of the assessing unit, or, in the  
4 case of a special assessing unit, the latest class ratio, whichever is  
5 less.

6 3. The exemptions from taxation provided by this section shall be  
7 applicable to any county, city, town or village, but shall not be appli-  
8 cable to taxes levied for school purposes.

9 4. Application for exemption shall be made by the owner, or all of the  
10 owners, of the property on a form prescribed by the state board. The  
11 owner or owners shall file the completed form in the assessor's office  
12 on or before the first appropriate taxable status date. The owner or  
13 owners of the property shall be required to refile each year. Applicants  
14 shall refile on or before the appropriate taxable status date. Any  
15 applicant convicted of willfully making any false statement in the  
16 application for such exemption shall be subject to the penalties  
17 prescribed in the penal law.

18 5. A local law adopted pursuant to this section may be repealed by the  
19 governing body of the applicable county, city, town, or village. Such  
20 repeal shall occur at least ninety days prior to the taxable status date  
21 of such county, city, town, or village.

22 § 2. This act shall take effect on the second day of January next  
23 succeeding the date on which it shall have become a law and shall apply  
24 to real property having a taxable status date on or after such effective  
25 date.