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:

Section 1. The real property tax law is amended by adding a new section 466-o to read as follows:

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

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

(b) "Latest state equalization rate" means the latest final equalization rate established by the state board pursuant to article twelve of this chapter.

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

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

2. Each governing body of a county, city, town or village may after a public hearing adopt a local law or regulation to provide that qualifying residential real property of a qualified owner shall be exempt from 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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property, provided however, that such exemption shall not exceed twelve thousand dollars or the product of twelve thousand dollars multiplied by the latest state equalization rate of the assessing unit, or, in the case of a special assessing unit, the latest class ratio, whichever is less.

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

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

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

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