

STATE OF NEW YORK

9502

IN SENATE

March 18, 2026

Introduced by Sen. MARTINEZ -- 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 benefits for the surviving spouses of firefighters 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 section heading and subdivision 1 of section 471 of the
2 real property tax law, as added by chapter 670 of the laws of 2025, are
3 amended and a new subdivision 2-a is added to read as follows:

4 Surviving spouses of police officers and firefighters killed in the
5 line of duty. 1. After the local legislative body of a county, city,
6 town, or village passes a local law, or a school district passes a
7 resolution, notwithstanding any other provision of law, real property
8 owned by a surviving spouse of a police officer or firefighter killed in
9 the line of duty, and constituting the primary residence of such surviv-
10 ing spouse shall be exempt from taxation to the extent of fifty per
11 centum of the assessed valuation thereof. Within such local law or
12 resolution, the local legislative body or school district may reduce the
13 percentage of exemption authorized pursuant to this section.

14 2-a. As used in this section, the term "firefighter" shall include all
15 uniformed fire ranks who are members of the "New York city fire depart-
16 ment pension fund", and all uniformed fire ranks who are members of the
17 "New York state police and fire retirement system".

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

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

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