

STATE OF NEW YORK

10559

IN ASSEMBLY

March 13, 2026

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

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
25 property, provided however, that such exemption shall not exceed twelve
26 thousand dollars or the product of twelve thousand dollars multiplied by
27 the latest state equalization rate of the assessing unit, or, in the

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

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1 case of a special assessing unit, the latest class ratio, whichever is
2 less.

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

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

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 A local law adopted pursuant to this section may be repealed by the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

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