

STATE OF NEW YORK

10885--B

IN ASSEMBLY

April 8, 2026

Introduced by M. of A. STERN, CASHMAN -- read once and referred to the Committee on Real Property Taxation -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee -- reported and referred to the Committee on Ways and Means -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

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 real property tax law is amended by adding a new
2 section 471-a to read as follows:

3 § 471-a. Surviving spouses of firefighters killed in the line of duty.

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

13 2. As used in this section, the term "firefighter" shall mean any paid
14 officer or member of an organized fire company or fire department of the
15 state, a city, or town, village or fire district, or any paid firefight-
16 er of a county airport or county aviation department which performs fire
17 response or fire rescue duties and include all uniformed fire ranks who
18 are members of the "New York city fire department pension fund", and all
19 uniformed fire ranks who are members of the "New York state and local
20 retirement system".

21 3. Notwithstanding any other provision of law to the contrary, the
22 provisions of this section shall apply to any real property held in
23 trust solely for the benefit of a person or persons who would otherwise
24 be eligible for a real property tax exemption, pursuant to subdivision

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

LBD15194-06-6

1 one of this section, were such person or persons the owner or owners of
2 such real property.

3 4. (a) For the purposes of this section, title to that portion of real
4 property owned by a cooperative apartment corporation in which a
5 tenant-stockholder of such corporation resides and which is represented
6 by their share or shares of stock in such corporation as determined by
7 its or their proportional relationship to the total outstanding stock of
8 the corporation, including that owned by the corporation, shall be
9 deemed to be vested in such tenant-stockholder.

10 (b) Provided that all other eligibility criteria of this section are
11 met, that proportion of the assessment of such real property owned by a
12 cooperative apartment corporation determined by the relationship of such
13 real property vested in such tenant-stockholder to such real property
14 owned by such cooperative apartment corporation in which such tenant-
15 stockholder resides shall be subject to exemption from taxation pursuant
16 to this section and any exemption so granted shall be credited by the
17 appropriate taxing authority against the assessed valuation of such real
18 property; the reduction in real property taxes realized thereby shall be
19 credited by the cooperative apartment corporation against the amount of
20 such taxes otherwise payable by or chargeable to such tenant-stockhold-
21 er.

22 (c) Notwithstanding paragraph (b) of this subdivision, a tenant-stock-
23 holder who resides in a dwelling that is subject to the provisions of
24 either article two, four, five or eleven of the private housing finance
25 law shall not be eligible for an exemption pursuant to this section.

26 (d) Notwithstanding paragraph (b) of this subdivision, real property
27 owned by a cooperative apartment corporation may be exempt from taxation
28 pursuant to this section by a municipality in which such real property
29 is located only if the governing body of such municipality, after public
30 hearing, adopts a local law, ordinance or resolution providing therefor.

31 5. The commissioner shall develop, in consultation with the state fire
32 administrator of the New York state office of fire prevention and
33 control, a listing of documents to be used to establish eligibility
34 under this section. Such information shall be made available to each
35 city, village, town, special district and county assessor's office. The
36 listing of acceptable records shall be made available on the internet
37 websites of the New York state office of fire prevention and control and
38 the office of real property tax services.

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