

# STATE OF NEW YORK

3480

2025-2026 Regular Sessions

## IN ASSEMBLY

January 28, 2025

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

AN ACT to amend the real property tax law, in relation to providing a  
tax exemption on real property owned by active auxiliary police offi-  
cers in local law enforcement agencies in certain counties

The People of the State of New York, represented in Senate and Assem-  
bly, do enact as follows:

1 Section 1. The real property tax law is amended by adding a new  
2 section 465 to read as follows:

3 § 465. Volunteer auxiliary police officers; certain counties. 1. Real  
4 property owned by an active auxiliary police officer in a local law  
5 enforcement agency or such active officer and spouse residing in any  
6 county having a population of more than three hundred thirty-eight thou-  
7 sand and less than three hundred forty thousand, determined in accord-  
8 ance with the latest federal decennial census, shall be exempt from  
9 taxation to the extent of ten percent of the assessed value of such  
10 property for city, village, town, part town, special district, school  
11 district, fire district or county purposes, exclusive of special assess-  
12 ments, provided that the governing body of a city, village, town, school  
13 district, fire district or county, after a public hearing, adopts a  
14 local law, ordinance or resolution providing therefor, provided further,  
15 however, that such exemption shall in no event exceed three thousand  
16 dollars multiplied by the latest state equalization rate for the assess-  
17 ing unit in which real property is located.

18 2. Such exemption shall not be granted to an active auxiliary police  
19 officer in a local law enforcement agency residing in such county  
20 unless:

21 (a) the applicant resides in the city, town or village which is served  
22 by such auxiliary police department;

23 (b) the property is the primary residence of the applicant;

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

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1 (c) the property is used exclusively for residential purposes;  
2 provided however, that in the event any portion of such property is not  
3 used exclusively for the applicant's residence but is used for other  
4 purposes, such portion shall be subject to taxation and the remaining  
5 portion only shall be entitled to the exemption provided by this  
6 section; and

7 (d) the applicant has been certified by the law enforcement agency in  
8 which such volunteer auxiliary police officer serves as being an active  
9 member as determined by the local enforcement agency's standards for at  
10 least five years. It shall be the duty and responsibility of the munici-  
11 pality, school district and/or fire district which adopts a local law,  
12 ordinance or resolution pursuant to this section to determine the proce-  
13 dure for certification.

14 3. Application for such exemption shall be filed with the assessor or  
15 other agency, department or office designated by the municipality,  
16 school district and/or fire district offering such exemption on or  
17 before the taxable status date on a form as prescribed by the commis-  
18 sioner.

19 4. An active auxiliary police officer shall not be eligible to receive  
20 the exemption if such applicant receives either a real property tax  
21 exemption pursuant to this title, or an income tax credit pursuant to  
22 section six hundred six of the tax law, related to services as a volun-  
23 teer firefighter or ambulance worker.

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