STATE OF NEW YORK

4299

2025-2026 Regular Sessions

IN ASSEMBLY

February 4, 2025

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

AN ACT to amend the real property tax law, in relation to establishing a real property tax exemption for widowed 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:

Section 1. The real property tax law is amended by adding a new section 471 to read as follows:

§ 471. Widowed spouses of firefighters killed in the line of duty. 1. Real property owned by a widowed spouse of a firefighter killed in the line of duty, and constituting the primary residence of such widowed spouse shall be deemed fully exempt from all taxes imposed upon such property for city, village, town, part town, special district or county purposes, provided that the governing body of a city, village, town or county, after a public hearing, adopts a local law, ordinance or resolution providing therefor.

2. As used in this section, the term "firefighter" shall mean an enrolled member of an incorporated volunteer fire company or fire department, municipal fire company or fire department, and any person otherwise employed as a firefighter.

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

4. (a) For the purposes of this section, title to that portion of real property owned by a cooperative apartment corporation in which a tenant-stockholder of such corporation resides and which is represented by their share or shares of stock in such corporation as determined by

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

LBD08304-01-5

its or their proportional relationship to the total outstanding stock of the corporation, including that owned by the corporation, shall be deemed to be vested in such tenant-stockholder.

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

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

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

5. The commissioner shall develop, in consultation with the state fire administrator, a listing of documents to be used to establish eligibility under this section. Such information shall be made available to each city, village, town, part town, special district and county assessor's office. The listing of acceptable records shall be made available on the internet websites of the state fire administrator and the office of real property tax services.

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