STATE OF NEW YORK

8922

2025-2026 Regular Sessions

IN ASSEMBLY

July 16, 2025

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

AN ACT to amend the real property tax law, in relation to enacting the "Nassau county auxiliary police tax exemption act"

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

Section 1. Short title. This act shall be known and may be cited as the "Nassau county auxiliary police tax exemption act".

§ 2. Legislative findings and intent. The legislature finds that auxiliary police officers in Nassau county, New York, provide valuable voluntary services to local law enforcement agencies, enhancing public safety and community welfare. Recognizing their dedication, the legislature intends to provide financial relief to active auxiliary police officers by granting an exemption of up to 10% on county real property taxes for their primary residence, thereby supporting their continued service to the community.

§ 3. The real property tax law is amended by adding a new section 467-o to read as follows:

§ 467-o. Exemption for active auxiliary police officers in Nassau county. 1. Definitions. For the purposes of this section, the following terms shall have the following meanings:

(a) "Active auxiliary police officer" shall mean an individual who is currently serving as a volunteer auxiliary police officer in good standing with a local law enforcement agency in Nassau county, New York, as certified by the respective agency.

(b) "Primary residence" shall mean the real property owned and occupied by the auxiliary police officer as their principal place of residence, as determined by the county assessor.

2. Eligibility. Real property located in Nassau county, New York, owned and occupied as the primary residence by an active auxiliary police officer serving in a local law enforcement agency within the

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

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county shall be eligible for an exemption from county real property taxes of up to ten percent, provided such officer meets eligibility requirements established by the county.

3. Application. (a) An active auxiliary police officer seeking such exemption shall file an application with the Nassau county assessor, on a form prescribed by the county, by the taxable status date established by the county.

(b) Such application shall include proof of active service as an auxiliary police officer, proof of ownership, and proof of primary residency, as required by the county.

4. Exemption calculation. Such exemption shall not exceed ten percent of the assessed value of the real property for county real property tax purposes, as determined by the county assessor, and shall apply only to taxes levied by Nassau county.

5. Termination of exemption. Such exemption shall cease if:

(a) The property is no longer the primary residence of the auxiliary police officer;

(b) The individual ceases to serve as an active auxiliary police officer; or

(c) The property is transferred to a new owner.

6. County authority. Nassau county may establish additional eligibility criteria, application procedures, and administrative guidelines to implement this exemption, provided such criteria are consistent with the provisions of this section.

§ 4. Severability. If any clause, sentence, paragraph, or section of this act shall be adjudged by any court of competent jurisdiction to be invalid, such judgment shall not affect, impair, or invalidate the remainder thereof, but shall be confined in its operation to the clause, sentence, paragraph, or section adjudged to be invalid.

§ 5. 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.