STATE OF NEW YORK

8922--B

2025-2026 Regular Sessions

IN ASSEMBLY

July 16, 2025

Introduced by M. of A. E. BROWN, BLUMENCRANZ -- read once and referred to the Committee on Real Property Taxation -- recommitted to the Committee on Real Property Taxation in accordance with Assembly Rule 3, sec. 2 -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee -- again reported from said committee with amendments, ordered reprinted as amended and recommitted to said committee

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

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 465-a to read as follows:

§ 465-a. Volunteer auxiliary police officers; certain counties. 1. Real property owned by an active auxiliary police officer in a local law enforcement agency or such active officer and spouse residing in any county having a population of more than one million three hundred eighty thousand and less than one million four hundred twenty thousand, determined in accordance with the latest federal decennial census, shall be exempt from taxation to the extent of ten percent of the assessed value of such property for city, village, town, part town, special district, school district, fire district or county purposes, exclusive of special assessments, provided that the governing body of a city, village, town, school district, fire district or county, after a public hearing, adopts a local law, ordinance or resolution providing therefor, provided further, however, that such exemption shall in no event exceed three thousand dollars multiplied by the latest state equalization rate for the assessing unit in which real property is located.

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

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

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

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

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

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

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

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

§ 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.