

STATE OF NEW YORK

10521

IN SENATE

May 18, 2026

Introduced by Sen. CANZONERI-FITZPATRICK -- read twice and ordered printed, and when printed to be committed to the Committee on Local Government

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:

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

3 § 465-a. Volunteer auxiliary police officers; certain counties. 1.
4 Real 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 one million three hundred eighty
7 thousand and less than one million four hundred twenty thousand, deter-
8 mined in accordance with the latest federal decennial census, shall be
9 exempt from taxation to the extent of ten percent of the assessed value
10 of such property for city, village, town, part town, special district,
11 school district, fire district or county purposes, exclusive of special
12 assessments, provided that the governing body of a city, village, town,
13 school district, fire district or county, after a public hearing, adopts
14 a local law, ordinance or resolution providing therefor, provided
15 further, however, that such exemption shall in no event exceed three
16 thousand dollars multiplied by the latest state equalization rate for
17 the assessing 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;

24 (c) the property is used exclusively for residential purposes;
25 provided however, that in the event any portion of such property is not
26 used exclusively for the applicant's residence but is used for other

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

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1 purposes, such portion shall be subject to taxation and the remaining
2 portion only shall be entitled to the exemption provided by this
3 section; and

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

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

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

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