

STATE OF NEW YORK

683

2025-2026 Regular Sessions

IN SENATE

(Prefiled)

January 8, 2025

Introduced by Sen. MARTINEZ -- 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 establishing a real property tax exemption for surviving spouses of police officers killed in the line of duty

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 471 to read as follows:

3 § 471. Surviving spouses of police officers killed in the line of
4 duty. 1. After the local legislative body of a county, city, town, or
5 village passes a local law, or a school district passes a resolution,
6 notwithstanding any other provision of law, real property owned by the
7 surviving spouse of a police officer killed in the line of duty, and
8 constituting the primary residence of such surviving spouse shall be
9 exempt from taxation to the extent of fifty per centum of the assessed
10 valuation thereof. Within such local law or resolution, the local legis-
11 lative body or school district may reduce the percentage of exemption
12 authorized pursuant to this section.

13 2. As used in this section, the term "police officer" shall have the
14 same meaning as defined in section 1.20 of the criminal procedure law.

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

21 4. (a) For the purposes of this section, title to that portion of real
22 property owned by a cooperative apartment corporation in which a
23 tenant-stockholder of such corporation resides and which is represented

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

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1 by their share or shares of stock in such corporation as determined by
2 its or their proportional relationship to the total outstanding stock of
3 the corporation, including that owned by the corporation, shall be
4 deemed to be vested in such tenant-stockholder.

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

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

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

26 5. The commissioner shall develop, in consultation with the commis-
27 sioner of criminal justice services, a listing of documents to be used
28 to establish eligibility under this section. Such information shall be
29 made available to each city, village, town, part town, special district
30 and county assessor's office. The listing of acceptable records shall be
31 made available on the internet websites of the division of criminal
32 justice services and the office of real property tax services.

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