

STATE OF NEW YORK

8782

IN SENATE

January 8, 2026

Introduced by Sen. MARTINEZ -- read twice and ordered printed, and when printed to be committed to the Committee on Rules

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. Section 471 of the real property tax law, as added by a
2 chapter of the laws of 2025 amending the real property tax law relating
3 to establishing a real property tax exemption for surviving spouses of
4 police officers killed in the line of duty, as proposed in legislative
5 bills numbers S. 683-a and A. 3729, is amended by adding a new subdivi-
6 sion 6 to read as follows:

7 6. Application for such exemption shall be filed with the assessor on
8 or before the taxable status date on a form prescribed by the commis-
9 sioner.

10 § 2. This act shall take effect on the same date and in the same
11 manner as a chapter of the laws of 2025, amending the real property tax
12 law relating to establishing a real property tax exemption for surviving
13 spouses of police officers killed in the line of duty, as proposed in
14 legislative bills numbers S. 683-a and A. 3729, takes effect.

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

LBD02742-05-6