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

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

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

4. (a) For the purposes of this section, title to that portion of real property owned by a cooperative apartment corporation in which a tenant-stockholder of such corporation resides and which is represented by their share or shares of stock in such corporation as determined by its or their proportional relationship to the total outstanding stock of the corporation, including that owned by the corporation, shall be deemed to be vested in such tenant-stockholder.

(b) Provided that all other eligibility criteria of this section are met, that proportion of the assessment of such real property owned by a cooperative apartment corporation determined by the relationship of such real property vested in such tenant-stockholder to such real property owned by such cooperative apartment corporation in which such tenant-stockholder resides shall be subject to exemption from taxation pursuant to this section and any exemption so granted shall be credited by the appropriate taxing authority against the assessed valuation of such real property; the reduction in real property taxes realized

thereby shall be credited by the cooperative apartment corporation against the amount of such taxes otherwise payable by or chargeable to such tenant-stockholder.

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

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

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

6. Application for such exemption shall be filed with the assessor on or before the taxable status date on a form prescribed by the commissioner.