

New York City Council

Memorandum in Support of Legislation

This memorandum is authored by the sponsor and explains the need for the legislation referenced below, in accordance with Rule 6.00(d) of the Rules of the Council.

Introduction Number:

Int. No.

Prime Sponsors:

Council Member Abreu

Bill Title:

A Local Law to amend the administrative code of the city of New York, in relation to authorizing a real property tax exemption for surviving spouses of police officers killed in the line of duty.

Submitted by:

Council Member Abreu

Justification:

The proposed legislation implements the local option authorized under Chapter 670 of the Laws of 2025 (S.683-A), which Governor Kathy Hochul signed into law in December 2025, adding § 471 to the Real Property Tax Law to permit cities to grant up to a 50 % property tax exemption to the unremarried surviving spouses of police officers killed in the line of duty. Because the state statute does not take effect automatically, New York City must enact a local law to opt in and provide this relief to eligible families.