



Legislation Text

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Int. No. 725

By Council Members Abreu, Restler and Morano

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

Be it enacted by the Council as follows:

Section 1. Part 1 of subchapter 2 of chapter 2 of title 11 of the administrative code of the city of New York is amended by adding a new section 11-245.12 to read as follows:

§ 11-245.12 Exemption for surviving spouses of police officers killed in the line of duty. a. Pursuant to subdivision 1 of section 471 of the real property tax law, the city hereby authorizes 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 to be exempt from taxation to the extent of fifty per centum of the assessed valuation thereof in accordance with such section and this section beginning July first, two thousand twenty-seven.

b. Pursuant to paragraph (d) of subdivision 4 of section 471 of the real property tax law, the city hereby authorizes real property owned by a cooperative apartment corporation to be exempt from taxation pursuant to such section and this section beginning July first, two thousand twenty-seven.

§ 2. This local law takes effect immediately.

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