

LOCAL LAW INTRO. NO. -2026

A LOCAL LAW Amending the Laws of Westchester County by Adding a New Chapter 474 in Relation to a Real Property Tax Exemption for Surviving Spouses of Police Officers Killed in the Line of Duty.

BE IT ENACTED by the County Board of the County of Westchester as follows:

Section 1: A new Chapter 474 of the Laws of Westchester County is hereby enacted to read as follows:

**Chapter 474 – TAX EXEMPTION FOR SURVIVING SPOUSES OF
POLICE OFFICERS KILLED IN THE LINE OF DUTY**

Sec. 474.01 – Purpose. Pursuant to the provisions of section 471 of the New York State Real Property Tax Law, the purpose of this chapter is to grant a partial exemption from taxation of 50 percent of the assessed valuation of real property which is owned as a primary residence by the surviving spouse of a police officer that is killed in the line of duty, meeting the requirements set forth in this Chapter.

Sec. 474.02 – Eligible Person. An individual is eligible to apply for this exemption if they are a surviving spouse of a police officer that is killed in the line of duty. For purposes of this Chapter, the term “police officer” shall have the same meaning as defined in section 1.20 of the New York State Criminal Procedure Law. To establish eligibility, an individual must provide to their applicable assessor documents sufficient to establish eligibility as determined by the New York State Commissioners of the Division of Criminal Justice Services and the Department of Taxation and Finance.

Sec. 474.03 – Eligible Property. This exemption can only be applied to real property owned by an eligible person and held as that person’s primary residence. For purposes of this Chapter, real property is considered “owned” by an eligible person if it is held in trust solely for the benefit of the eligible person.

Sec. 474.04 – Cooperative Apartments. For purposes of this Chapter, 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. Further, 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. Notwithstanding the foregoing, a tenant-stockholder who resides in a dwelling that is subject to the provisions of either article two, four, five or eleven of the

New York State Private Housing Finance Law shall not be eligible for an exemption pursuant to this section.

Section 2: This Local Law shall take effect immediately and shall apply to all applications for exemptions on assessment rolls that are based on taxable status dates occurring on and after October 1, 2026.