



# Application for Real Property Tax Exemption for Surviving Spouses of Police Officers Killed in the Line of Duty

File this form with your local assessor by the taxable status date. See instructions on page 2 of this form.

Do **not** file this form with the Office of Real Property Tax Services.

Names of applicant					
Mailing address (number and street or PO Box)			Location of property (street address)		
City, village, or post office	State	ZIP code	City, town, or village	State	ZIP code
School district			Property ID: Tax map no. or section/block/lot (see tax bill or assessment roll)		
Email address					

Mark an **X** in the appropriate box.

1. Is the property your primary residence? ..... Yes  No
2. Was the deceased employed as a police officer (as defined by Criminal Procedure Law § 1.20)? ..... Yes  No
3. Name of the governing authority that the deceased served: \_\_\_\_\_
4. Was the officer killed in the line of duty?..... Yes  No
- 4a. If you answered yes to question 4, list the full name of the deceased police officer. \_\_\_\_\_
5. Are you the surviving spouse of the deceased officer? ..... Yes  No

### Certification

I (we) certify that all statements made on this application are true and correct to the best of my (our) belief. I (we) understand that any willful false statement of material fact will be grounds for the discontinuation from further exemption.

All owners must sign.

Signature	Phone number	Date (mmdyyy)
Signature	Phone number	Date (mmdyyy)
Signature	Phone number	Date (mmdyyy)
Signature	Phone number	Date (mmdyyy)

### Assessor's Use Only

Date application filed:

Action on application: Approved  Denied

Reason for denial (if applicable):

Exemption applies to taxes levied by or for:

County  City  Town

Village  School

Assessor's name (print)	Assessor's signature	Date
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## Instructions

### General information

Real Property Tax Law § 471 authorizes the governing body of a county, city, town, village, or school district, to partially exempt up to 50% of the assessed value of real property owned by the surviving spouse of a police officer killed in the line of duty. The exemption does not apply to special assessments.

An eligible city, village, town, school district, or county may enact, after a public hearing, a local law, or a resolution in the case of a school district, to adopt the real property tax exemption for surviving spouses of police officers killed in the line of duty. Contact your assessor's office to determine if the exemption is available locally.

### Eligibility requirements

The exemption applies to real property owned by an eligible applicant, as well as real property held in a trust solely for the benefit of the applicant if the applicant would otherwise be eligible for the exemption. If the title to the property is in more than one name, list each name in the applicant box. If the property is held in trust, answer all the questions based on the beneficiary's qualifications for the exemption.

Municipalities that offer the exemption may also offer it to otherwise qualifying surviving spouses of police officers killed in the line of duty who are tenant-stockholders of a cooperative apartment corporation. The exemption will apply to the portion of the assessed value of the real property owned by the cooperative apartment corporation that is deemed to be vested in the tenant-stockholder. The resulting real property tax savings to which the tenant stockholder is entitled will be credited by the cooperative apartment corporation against the taxes otherwise chargeable to the tenant stockholder.

A tenant-stockholder is not eligible for an exemption if they reside in a dwelling subject to the following provisions of the Private Housing Finance Law:

- a limited-profit housing company,
- a limited dividend housing company,
- a redevelopment company, or
- a housing development fund company.

### Eligible applicants

To qualify for this exemption:

- The applicant must be the surviving spouse of a police officer, and
- the police officer must have been killed in the line of duty (see *Documentation*) while employed as a police officer as defined in Criminal Procedure Law § 1.20.

There is no minimum length of service requirement.

### Documentation

To demonstrate the deceased police officer was killed in the line of duty, include an official report or documentation with your application.

If available, additional documentation may include, but is not limited to:

- death certificates,
- police reports,
- coroner or medical examiner reports,
- newspaper articles,
- sworn statements or affidavits submitted by persons having firsthand knowledge or pertinent fact and circumstances,
- historical records, and
- the Police Officers Memorial Complete Roll of Honor.

This list of documents that are acceptable as evidence of eligibility is also available on our website at [www.tax.ny.gov](http://www.tax.ny.gov) (search: *police*) and the website of the New York State Division of Criminal Justice Services at [www.criminaljustice.ny.gov](http://www.criminaljustice.ny.gov).

### Residency requirement

The exemption is only available for the applicant's primary residence.

### Deadline

If one or more of your localities have opted to offer this exemption, you must file the application in the assessor's office on or before the appropriate taxable status date, which, in most towns, is March 1. Contact your assessor to confirm the deadline for your municipality.

For further information, contact your local assessor. To find your local assessor's contact information, visit our website at [www.tax.ny.gov](http://www.tax.ny.gov) or your locality's website.