

24-26 UPDATED VERSION

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24-26

BRUCE BLAKEMAN
County Executive

NASSAU COUNTY
New York



Staff Summary 2026

Date: 2/03/2026	Legislation Type: Local Law
Dept: County Executive	Subject: Property Tax Exemption for Surviving Spouses of Police Officers Killed in Line of Duty
Dept Head: Bruce Blakeman	
Dept Contact: Arthur Walsh	
Dept Head Signature:	

Internal Approvals

County Executive/Deputy:	County Attorney:
Budget:	Legislative Affairs:

Purpose: To establish a real property tax exemption for surviving spouses of police officers killed in the line of duty.
Discussion: Section 471 of the NYS Real Property Tax Law (RPTL) authorizes and empowers local government entities to pass a local law to provide a real property tax exemption for the surviving spouses of police officers killed in the line of duty. Pursuant to Section 471, 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 percent (50%) of the assessed valuation thereof, after the local legislative body passes a local law to opt into the provisions of Section 471 of the RPTL.
Impact on Funding: None.
Recommendation: Approve as submitted.

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BRUCE A. BLAKEMAN
County Executive



THOMAS A. ADAMS
County Attorney

County of Nassau Inter-Departmental Memo

To: Clerk of the County Legislature
From: County Attorney
Date: February 3, 2026
Subject: LOCAL LAW - ORIG. DEPT. – Office of County Executive

A LOCAL LAW TO ESTABLISH A REAL PROPERTY TAX EXEMPTION FOR
SURVIVING SPOUSES OF POLICE OFFICERS KILLED IN THE LINE OF DUTY.

The above-described document is forwarded for your review and approval and
subsequent transmittal to the County Legislature for inclusion upon its calendar.

THOMAS A. ADAMS
County Attorney

A handwritten signature in black ink, appearing to read "Kevin Hardiman".

By: Kevin Hardiman
Deputy County Attorney
Legal Counsel Bureau

Attachments

Submitted by the County Executive and Introduced by: Presiding Officer Howard J. Kopel, Deputy Presiding Officer Thomas McKeivitt, Alternate Deputy Presiding Officer Michael Giangregorio, and Legislators Patrick Mullaney, John J. Giuffrè, Scott Strauss, Mazi Melesa Pilip, Kayla Knight, Rose Marie Walker, Samantha Goetz and James Kennedy

PROPOSED LOCAL LAW NO. -2026

A LOCAL LAW TO ESTABLISH A REAL PROPERTY TAX EXEMPTION FOR SURVIVING SPOUSES OF POLICE OFFICERS KILLED IN THE LINE OF DUTY.

APPROVED AS TO FORM



Deputy County Attorney

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WHEREAS, Section 471 of the New York State Real Property Tax Law establishes a real property tax exemption for surviving spouses of police officers killed in the line of duty; and

WHEREAS, Section 471 requires local governing bodies to pass a local law, notwithstanding any other provision of law, to opt into the tax exemption permitted under Section 471; now, therefore

BE IT ENACTED by the County Legislature of the County of Nassau as follows:

Section 1. Short title.

This law shall be known as the “Surviving Spouse Real Property Tax Exemption Act” and shall appear in the Miscellaneous Laws of Nassau County as Title 94.

§ 2. The County of Nassau hereby adopts the real property tax exemption provisions of Section 471 of the New York State Real Property Tax Law in their entirety, 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 (50%) of the assessed valuation thereof. This Title shall be deemed to have been in full force and effect on and after January 1, 2026 and shall apply to taxable status dates occurring on or after such date.

§ 3. Severability. If any clause, sentence, paragraph, subdivision, section, or part of this law or the application thereof to any person, individual, corporation, firm, partnership, entity, or circumstance shall be adjudged by any court of competent jurisdiction to be invalid or unconstitutional, such order or judgment shall not affect, impair or invalidate the remainder thereof, but shall be confined in its operation to the clause, sentence, paragraph, subdivision, section or part of this law, or in its application to the person, individual, corporation, firm, partnership, entity, or circumstance directly involved in the controversy in which such order or judgment shall be rendered.

§ 4. It is hereby determined, pursuant to the provisions of the State Environmental Quality Review Act, 8 N.Y.E.C.L. Section 0101 et seq. and its implementing regulations, Part 617 of 6 N.Y.C.R.R., and Section 1611 of the County Government Law of Nassau County, that the adoption of this local law is a “Type II” Action within the meaning of Section 617.5(c)(26) of 6 N.Y.C.R.R., and, accordingly, is of a class of actions which do not have a significant effect on the environment; and no further review is required.

§ 5. This local law shall take effect immediately.

Submitted by the County Executive and Introduced by: Presiding Officer Howard J. Kopel, Deputy Presiding Officer Thomas McKeivitt, Alternate Deputy Presiding Officer Michael Giangregorio, and Legislators Patrick Mullaney, John J. Giuffrè, Scott Strauss, Mazi Melesa Pilip, Kayla Knight, Rose Marie Walker, Samantha Goetz and James Kennedy

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