



Department of State
Corporations, State Records & UCC

New York State
Department of State
DIVISION OF CORPORATIONS,
STATE RECORDS AND
UNIFORM COMMERCIAL CODE
One Commerce Plaza
99 Washington Ave.
Albany, NY 12231-0001
dos.ny.gov

Local Law Filing

Pursuant to Municipal Home Rule Law §27

Local Law Number ascribed by the legislative body of the local government listed below:

1 of the year 20 26

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

Be it enacted by the LEGISLATURE of the
(Name of Legislative Body)

County City Town Village
(Select one)

of NASSAU as follows on the attached pages:
(Name of Local Government)

For Office Use Only

FILED
STATE RECORDS
MAY 14 2026
DEPARTMENT OF STATE

Department of State Local Law Index Number: 1 of the year 2026

(The local law number assigned by the Department of State for indexing purposes may be different from the local law number ascribed by the legislative body of the local government.)

Local Law Filing

(Complete the certification in the paragraph that applies to the filing of this local law and strike out that which is not applicable.)

1. (Final adoption by local legislative body only.)

I hereby certify that the local law annexed hereto ascribed as local law number _____ of 20____ of the (County)(City)(Town)(Village) of _____ was duly passed by the _____ on _____ 20____ in accordance with the applicable provisions of law.

(Name of Legislative Body)

2. (Passage by local legislative body with approval, no disapproval or repassage after disapproval by the Elective Chief Executive Officer*.)

I hereby certify that the local law annexed hereto, ascribed as local law number 6 of 2025 of the (County)(City)(Town)(Village) of NASSAU was duly passed by the LEGISLATURE on MARCH 9 2026 and was (approved)(not approved)(repassed after disapproval) by the COUNTY EXECUTIVE on APRIL 8 2026 in accordance with the applicable provisions of law.

(Name of Legislative Body)

(Elective Chief Executive Officer*)

3. (Final adoption by referendum.)

I hereby certify that the local law annexed hereto, ascribed as local law number _____ of 20____ of the (County)(City)(Town)(Village) of _____ was duly passed by the _____ on _____ 20____ and was (approved)(not approved)(repassed after disapproval) by the _____ on _____ 20____. Such local law was submitted to the people by reason of a (mandatory)(permissive) referendum, and received the affirmative vote of a majority of the qualified electors voting thereon at the (general)(special)(annual) election held on _____ 20____ in accordance with the applicable provisions of law.

(Name of Legislative Body)

(Elective Chief Executive Officer*)

4. (Subject to permissive referendum and final adoption because no valid petition was filed requesting referendum.)

I hereby certify that the local law annexed hereto, ascribed as local law number _____ of 20____ of the (County)(City)(Town)(Village) of _____ was duly passed by the _____ on _____ 20____ and was (approved)(not approved)(repassed after disapproval) by the _____ on _____ 20____. Such local law was subject to permissive referendum and no valid petition requesting such referendum was filed as of _____ 20____ in accordance with the applicable provisions of law.

(Name of Legislative Body)

(Elective Chief Executive Officer*)

* Elective Chief Executive Officer means or includes the chief executive officer of a county elected on a county-wide basis or, if there be none, the chairperson of the county legislative body, the mayor of a city or village, or the supervisor of a town where such officer is vested with the power to approve or veto local laws or ordinances.

Local Law Filing

5. (City local law concerning Charter revision proposed by petition.)

I hereby certify that the local law annexed hereto, ascribed as local law number _____ of 20 ____ of the City of _____ having submitted to referendum pursuant to the provisions of Section (36)(37) of the Municipal Home Rule Law, and having received the affirmative vote of a majority of the qualified electors of such city voting thereon at the (special)(general) election held on _____ 20 ____ became operative.

6. (County local law concerning adoption of Charter.)

I hereby certify that the local law annexed thereto, ascribed as local law number _____ of 20 ____ of the County of _____ State of New York, having been submitted to the electors at the General Election of November _____ 20 ____ pursuant to subdivisions 5 and 7 of section 33 of the Municipal Home Rule Law, and having received the affirmative vote of a majority of the qualified electors of the cities of said county as a unit and a majority of the qualified electors of the towns of said county considered as a unit voting at said general election, became operative.

(If any other authorized form of final adoption has been followed, please provide an appropriate certification.)

I further certify that I have compared the preceding local law with the original on file in this office and that the same is a correct transcript therefrom and of the whole of such original local law, and was finally adopted in the manner indicated in the paragraph ² _____ above.


MICHAEL C. PULITZER

Clerk of the county legislative body, City, Town or Village Clerk or officer designated by local legislative body

MAY 12, 2026

(Date)

(Seal)



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

LOCAL LAW NO. 1 -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

Passed by Nassau County Legislature on
3/9/26 A voice vote was taken with **19**
Legislators present.
Voting: aye 19, nay 0, abstained 0, recused 0
Became a Local Law **4/8/26**

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.

APPROVED


County Executive

Date 4/8/26