



2027-2028 Application for Real Property Tax Exemption for Surviving Spouses of Police Officers Killed in the Line of Duty- NYS RPTL 471

NASSAU COUNTY DEPARTMENT OF ASSESSMENT

240 Old Country Road, 4th Floor, Mineola, New York 11501 (516) 571-1500

Nassau County does not charge a fee to file this application. Any alteration of this application may result in a denial.

Exemption applications for the 2027-28 property tax year must be filed with the Nassau County Dept. of Assessment by January 4, 2027.

No documentation will be accepted after this date.

Name of applicant	Name of any other property owner(s)		
Location of property (street address)	City, town, or village	State	ZIP code
Phone Number	Email address		
Property ID: Section / Block / Lot	For condos & Co-ops only: CA or Bldg # Unit #		
Name of someone who can assist you with questions if needed	Relationship	Phone #	

Mark an **X** in the appropriate box and submit documentation with application:

- Are you the owner of the property? ☐ Yes, submit one: ☐ Deed ☐ Certificate of Shares (Co-ops) ☐ Trust ☐ Other
☐ No, list other owner(s): _____
- Is the property your primary residence? ☐ No, list primary address: _____
☐ Yes, submit one: ☐ Current Driver License/Non-Driver ID ☐ NYS Car Registration ☐ Voter Registration
- Was the deceased employed as a police officer (as defined by Criminal Procedure Law §1.20)? ☐ No ☐ Yes
- Name of the governing authority the deceased served: _____
☐ Submit letter from precinct/agency verifying service and death in the line of duty
- Was the officer killed in the line of duty? ☐ No ☐ Yes, Name of deceased officer: _____
- Are you the surviving spouse of the deceased officer? ☐ No ☐ Yes, submit: ☐ Death Certificate

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 of Owner/Surviving Spouse

Date

Signature of Owner 2 or P.O.A.

Date

ASSESSOR'S USE ONLY

- | | | | |
|---|--|---|--|
| ☐ Ownership received | ☐ Residency received | ☐ Death Certificate received | ☐ Police employment verification received |
| ☐ Approved | ☐ Denied, Reason: _____ | | |

Assessor's signature/stamp/date: _____

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 (search: *police*) and the website of the New York State Division of Criminal Justice Services at www.criminaljustice.ny.gov.

Residency requirement

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

Deadline

For further information, contact your local assessor at 516-571-1500. You can visit their website at askthecountyassessor.com



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_____ by _____
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