LOCAL LAW NO. "G" FOR 2026

A LOCAL LAW OF THE COUNTY OF ALBANY, NEW YORK, AMENDING §270 OF THE ALBANY COUNTY CODE PROVIDING FOR A TAX EXEMPTION FOR THE SURVIVING SPOUSE OF A POLICE OFFICER KILLED IN THE LINE OF DUTY

Introduced: 7/13/26
By Quine-Laurilliard, Cunningham, Willingham, McLaughlin, Alix, Conway, Domalewicz, Efekoro, Gillespie, Hille, Lekakis, Lockart, Pedo, Perlee, Plotsky, Reidy, Rosano:

BE IT ENACTED by the County Legislature of the County of Albany that §270 of the Albany County Code is hereby amended as follows:

SECTION 1. Article Creation

Chapter 270, Article XXI, Police Officer Surviving Spouse Exemption, is hereby created.

SECTION 2. §270-173 Legislative Intent and Purpose

The Legislature recognizes the role of the spouse of police officers and the sacrifice they make in living with the daily fear for their spouse's safety while their spouse is protecting the community. The Legislature also acknowledges the economic impact that the death of a police officer spouse will have on their household. Real Property Tax Law §471 authorizes local governments to pass a tax exemption for the real property owned by a surviving spouse of a police officer killed in the line of duty. By adopting this exemption, it is the Legislature's intent to lessen the economic impact on the spouse and household of police officers killed in the line of duty.

Section 3. §270-174 Definitions

For the purposes of this Local Law, the term "police officer" shall have the same meaning as defined in section 1.20 of the Criminal Procedure Law.

Section 4. §270-175 Eligibility

A. Real property owned by a surviving spouse of a recognized police officer working for a police agency in New York State residing in Albany County shall be exempt from taxation to the extent of fifty (50%) percent of the assessed value of such property for county purposes, exclusive of special assessment.

B. Such exemption shall be granted so long as:

1. The surviving spouse's property is located within a city, town, or village that is in Albany County; and
2. The property is the surviving spouse's primary residence; and
3. The surviving spouse has not remarried.

Section 5. §270-176 Applicability

Applications for such exemption shall be filed with the assessor of the city, village, or town on or before the taxable status date on a form prescribed by the Commissioner of Taxation and Finance.

Section 6. §270-177 Effective Date.

This Local Law shall take effect upon filing with the Secretary of State and shall apply to assessment rolls based on taxable status dates occurring on and after October 1, 2026.

Referred to Law Committee – 7/13/26