



Real Property Tax Law (RPTL) New Exemption Option

**RPTL 471 - Surviving Spouse of Police Officer Killed
in the Line of Duty**

**Public Hearing
February 25, 2026**

RPTL 471 Surviving Spouses of Police Officers Killed in the Line of Duty

Effective January 1, 2026, RPTL 471 provides the local option to offer an exemption to surviving spouses of Police Officers killed in the line of duty that would reduce the taxable assessed value of their property by 50%, unless the municipality opted to select a lesser reduction

The Assessor has no way to determine the impact to non-exempt property owners as the eligible population will not be known until such applications are completed and approved

If New Exemption is Adopted

If an exemption is approved, the District would NOT forfeit any tax revenues

HOWEVER, there would be a “tax shift” increasing the tax share to non-exempt property owners

Notes

- If adopted by March 1, 2026, the exemption will begin in the 2026-27 school year