

## NOTICE OF PUBLIC HEARING

**NOTICE IS HEREBY GIVEN**, that there has been duly presented to the County Legislature of the County of Greene on the 15<sup>th</sup> day of June, 2026, LOCAL LAW INTRODUCTORY NUMBER 1 OF 2026, A LOCAL LAW ENTITLED “A LOCAL LAW OF THE COUNTY OF GREENE PROVIDING A REAL PROPERTY TAX EXEMPTION FOR REAL PROPERTY OWNED BY THE SURVIVING SPOUSE OF A POLICE OFFICER KILLED IN THE LINE OF DUTY PURSUANT TO SECTION 471 OF THE REAL PROPERTY TAX LAW.”

**BE IT ENACTED** by the Legislature of the County of Greene, as follows:

### **SECTION 1.**Legislative Intent and purpose.

The Legislature recognizes the role of the spouse of Police Officers and the sacrifice they make living with the daily fear about their spouse’s safety while policing the community. The Legislature also acknowledges the economic impact that the death of that spouse might have on the family after they have paid the ultimate sacrifice in upholding their duty as a police officer in keeping the community safe. To that end, by providing the following exemption it is the intent of the County Legislature to try to lessen the impact economically of their spouse’s absence from the household. It is the intent of this Local Law to provide an exemption for surviving spouses of a Police Officer, as defined by Section 1.2 of the New York State Criminal Procedure Law, who has been killed in the line of duty. The exemption would be for up to fifty per centum of the assessed value.

### **SECTION 2.**Real Property Tax Exemption.

- a) Real property owned by a surviving spouse of a police officer as defined by Section 1.2 of the New York State Criminal Procedure Law who has been 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 of the assessed value of such property for county purposes, exclusive of special assessments.
- b) Such exemption shall be granted so long as:
  - 1) the surviving spouse primarily resides in a town or village which is in Greene County; and
  - 2) that the property is their primary residence and otherwise qualifies under Section 471 of the New York State Real Property Tax Law; and
  - 3) the surviving spouse has not remarried.

- c) Application for such exemption shall be filed with the assessor on or before the taxable status date on a form as prescribed by the commissioner.

**SECTION 3.**Effective Date.

This local law shall take effect immediately upon filing with the Secretary of State and be applicable to the next ensuing tax year.

**NOTICE IS FURTHER GIVEN**, that the County Legislature of the County of Greene will conduct a Public Hearing on the aforesaid Local Law on the 15<sup>th</sup> day of July, 2026, at 6:25 p.m. in the Legislative Meeting Room, County Office Building, 411 Main Street, 4<sup>th</sup> Floor, Catskill, New York, at which time all persons interested in the subject matter thereof will be heard concerning the same.

TANYA L. ERNST  
Clerk of the Greene County Legislature