



PRESS RELEASE
FOR IMMEDIATE RELEASE
January 9, 2026

Contact: Seth Squicciarino
Phone: (631) 341-7111 EXT: 1050
Email: squiccia@nysenate.gov

Sen. Martinez Marks Law Enforcement Appreciation Day With New Support for Families of Fallen Officers

Signed legislation authorizes local governments to offer property tax relief to surviving spouses of officers killed in the line of duty

HAUPPAUGE, N.Y. – Today, Americans across the country will mark [National Law Enforcement Appreciation Day](#), and in New York, state Sen. Monica R. Martinez announced the signing of [legislation](#) she sponsored to support the families of fallen officers. The measure authorizes local governments to provide a property tax exemption of up to 50% on the primary residence of a surviving spouse of a police officer killed in the line of duty.

Municipalities must opt in before the exemption can be applied and have the option to reduce the percentage of tax relief benefit provided within their localities.

The law enforcement tax abatement legislation was the second first responder survivor tax relief bill sponsored by Sen. Martinez during the 2025 legislative session to be signed into law. In December, Gov. Kathy Hochul also [signed legislation](#) that allows municipalities to opt in to extending the property tax exemption to surviving spouses of volunteer firefighters and volunteer ambulance workers who were killed in the line of duty after serving between two and five years. Under prior law, only spouses of volunteers with at least five years of service were eligible to receive the exemption.

[MORE]

“Members of law enforcement face inherent dangers on each tour they serve,” Sen. Martinez said. “When an officer is killed in the line of duty, surviving spouses are left to continue through both loss and financial strain without the support their partner once provided. This legislation recognizes that reality and offers assistance to help them maintain stability during an incredibly painful experience.”

Law enforcement officers face real and ongoing danger in the course of their work. More than 800,000 officers nationwide put themselves at risk each day to protect their communities, according to data shared by law enforcement advocacy organizations. In 2025 alone, 111 officers died in the line of duty, and hundreds more were injured by gunfire or assaulted while performing their duties.

National Law Enforcement Appreciation Day was established in 2015 by [Concerns of Police Survivors](#), a national nonprofit that supports the families of fallen officers. The observance calls on the public to recognize the dedication of law enforcement officers and the sacrifices made not only by those who serve, but also by the families who stand behind them. Americans are encouraged to show their support through simple acts, including wearing blue, sending messages of thanks, and acknowledging officers in their communities.

Since the country’s founding in 1776, more than 25,000 law enforcement officers have died in the line of duty, according to the [Officer Down Memorial Page](#).