

STATE OF NEW YORK

7657

IN SENATE

January 5, 2022

Introduced by Sen. KAPLAN -- read twice and ordered printed, and when printed to be committed to the Committee on Local Government

AN ACT to amend the real property tax law, in relation to expanding the real property tax exemption for persons with disabilities to property owners who are a parent or parents of an individual with a disability

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

1 Section 1. Paragraph (a) of subdivision 1 of section 459-c of the real
2 property tax law, as amended by chapter 348 of the laws of 2007, is
3 amended to read as follows:

4 (a) Real property owned by one or more persons with disabilities, or
5 real property owned by a husband, wife, or both, or by siblings, at
6 least one of whom has a disability, or real property owned by a parent
7 or parents of an individual with a disability who lives at such proper-
8 ty. or real property owned by one or more persons, some of whom qualify
9 under this section and the others of whom qualify under section four
10 hundred sixty-seven of this title, and whose income, as hereafter
11 defined, is limited by reason of such disability or such disability of
12 an individual requires regular, significant spending of a parent or
13 parents' income to care for such individual, shall be exempt from taxa-
14 tion by any municipal corporation in which located to the extent of
15 fifty per centum of the assessed valuation thereof as hereinafter
16 provided. After a public hearing, the governing board of a county, city,
17 town or village may adopt a local law and a school district, other than
18 a school district subject to article fifty-two of the education law, may
19 adopt a resolution to grant the exemption authorized pursuant to this
20 section.

21 § 2. This act shall take effect immediately.

EXPLANATION--Matter in italics (underscored) is new; matter in brackets
[-] is old law to be omitted.

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