

STATE OF NEW YORK

7573

2025-2026 Regular Sessions

IN ASSEMBLY

April 1, 2025

Introduced by M. of A. SANTABARBARA -- read once and referred to the
Committee on Real Property Taxation

AN ACT to amend the real property tax law, in relation to permitting
persons sixty-five years of age or older to be granted a real property
tax freeze

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

1 Section 1. The real property tax law is amended by adding a new
2 section 467-o to read as follows:

3 § 467-o. Real property tax freeze for persons sixty-five years of age
4 or older. 1. (a) The governing board of a municipality may, by local
5 law, ordinance or resolution grant a real property tax freeze for quali-
6 fying real property owned and occupied by one or more persons, each of
7 whom is sixty-five years of age or older, or qualifying real property
8 owned and occupied by spouses or by siblings, one of whom is sixty-five
9 years of age or older. For purposes of this section, "sibling" shall
10 mean any sibling, whether related through half blood, whole blood or
11 adoption.

12 (b) For the purposes of this section, "qualifying real property" shall
13 mean a one, two or three family residence, a farm dwelling or residen-
14 tial property held in a condominium or cooperative form of ownership and
15 located in this state. If the property is not an eligible type of prop-
16 erty, but a portion of the property is partially used by the owner as a
17 primary residence, that portion which is so used shall be entitled to
18 the real property tax freeze provided by this section; provided that in
19 no event shall the taxes for such property be frozen in an amount that
20 exceeds the assessed value attributable to that portion. The primary
21 residence and occupancy requirement shall be waived if the qualifying
22 person or persons are absent from the property due to medical reasons or
23 institutionalization.

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

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1 (c) Application for a real property tax freeze shall be made annually
2 to the municipality by the owner or owners of such real property. The
3 age of each owner of such property shall be the age of such person at
4 the commencement of the municipality's fiscal year for which an applica-
5 tion for such real property tax freeze is made.

6 2. Qualifying real property taxes shall be frozen in the amounts paya-
7 ble at the time such application for a property tax freeze is made.

8 3. A real property tax freeze granted to spouses pursuant to this
9 section, once granted, shall not be rescinded solely because of the
10 death of the older spouse so long as the surviving spouse is at least
11 sixty-two years of age. In the event that the surviving spouse is less
12 than sixty-two years of age, such surviving spouse shall be eligible for
13 the real property tax freeze upon reaching sixty-two years of age
14 provided all other eligibility requirements are met.

15 4. Any person who has already attained the age of sixty-five years or
16 older is eligible for such real property tax freeze and shall be enti-
17 tled to a real property tax freeze based on the tax year immediately
18 preceding the effective date of this section.

19 5. The freeze period shall expire when either no eligible person
20 remains in the property, or when the beneficiary of the freeze fails to
21 reapply for such freeze; provided, however, that the municipality shall
22 provide a notice sixty days prior to the annual reapplication deadline
23 via United States Postal Service to the beneficiary's primary residence.

24 6. Any conviction of having made any willful false statement in the
25 application for such freeze, shall be punishable by a fine to be deter-
26 mined by the municipality and shall disqualify the applicant or appli-
27 cants from further freezes for a period of five years.

28 § 2. This act shall take effect on the one hundred eightieth day after
29 it shall have become a law.