

STATE OF NEW YORK

9570--A

IN ASSEMBLY

January 15, 2026

Introduced by M. of A. LEE -- read once and referred to the Committee on Real Property Taxation -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

AN ACT to amend the real property tax law, in relation to the clergy property tax exemption

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

1 Section 1. Subdivisions 1 and 2 of section 460 of the real property
2 tax law, subdivision 1 as amended and subdivision 2 as added by chapter
3 261 of the laws of 1992 and subdivision 2 as further amended by subdivi-
4 sion (b) of section 1 of part W of chapter 56 of the laws of 2010, are
5 amended and two new subdivisions 4 and 5 are added to read as follows:

6 (1) Real property owned or held in the cooperative form of ownership
7 by a minister of the gospel, priest or rabbi of any denomination, an
8 actual resident and inhabitant of this state, who is engaged in the work
9 assigned by the church or denomination of which [~~he or she~~] such person
10 is a member, or who is unable to perform such work due to impaired
11 health or is over seventy years of age, and real property owned by [~~his~~
12 ~~or her~~] such person's unremarried surviving spouse while an actual resi-
13 dent and inhabitant of this state, shall be exempt from taxation to the
14 extent of fifteen hundred dollars.

15 (2) An exemption may be granted pursuant to this section only upon
16 application by the owner or owners of the property on a form prescribed
17 or approved by the commissioner. The application shall be filed with the
18 assessor of the appropriate county, city, town or village on or before
19 the taxable status date of such county, city, town or village.

20 (4) In the case of real property owned by a cooperative apartment
21 corporation, that proportion of the assessment of such real property
22 determined by the relationship of the shares of stock held by an eligi-
23 ble tenant-stockholder to the total outstanding shares of the corpo-
24 ration, including those owned by the corporation, shall be subject to
25 exemption from taxation pursuant to this section. Any exemption so
26 granted shall be credited by the appropriate taxing authority against
27 the assessed valuation of such real property, and the reduction in real

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

LBD13446-02-6

1 property taxes realized thereby shall be credited by the cooperative
2 apartment corporation against the amount of such taxes otherwise payable
3 by or chargeable to such tenant-stockholder.

4 (5) Real property held in the cooperative form of ownership located
5 outside of a city with a population of one million or more shall qualify
6 for an exemption pursuant to this section only if the governing body of
7 a county, city, town or village where such property is located, after a
8 public hearing, adopts a local law, ordinance or resolution providing
9 therefor.

10 § 2. Paragraph (f) of subdivision 2 of section 467-a of the real prop-
11 erty tax law, as amended by chapter 422 of the laws of 2021, is amended
12 to read as follows:

13 (f) For purposes of this subdivision, a qualified property shall be
14 deemed not to be receiving complete or partial real property tax
15 exemption or tax abatement if the qualified property is, or certain
16 dwelling units therein are, receiving benefits pursuant to section four
17 hundred, four hundred two, four hundred four, four hundred six, four
18 hundred eight, four hundred ten, four hundred ten-a, four hundred
19 twelve, four hundred twelve-a, four hundred sixteen, four hundred eigh-
20 teen, four hundred twenty-a, four hundred twenty-b, four hundred twen-
21 ty-five, four hundred thirty-six, four hundred fifty-eight, four hundred
22 fifty-eight-a, four hundred fifty-nine-c, four hundred sixty, four
23 hundred sixty-two, four hundred sixty-seven, four hundred sixty-seven-b,
24 four hundred ninety-nine-bbb, or four hundred ninety-nine-bbbb of this
25 article, or if the qualified property is receiving a tax abatement but
26 not a tax exemption pursuant to section four hundred eighty-nine of this
27 article.

28 § 3. This act shall take effect immediately.