

7065

2015-2016 Regular Sessions

I N A S S E M B L Y

April 23, 2015

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

AN ACT to amend the real property tax law, in relation to the real prop-
erty tax exemption for clergy

THE PEOPLE OF THE STATE OF NEW YORK, REPRESENTED IN SENATE AND ASSEM-
BLY, DO ENACT AS FOLLOWS:

1 Section 1. Subdivision 1 of section 460 of the real property tax law,
2 as amended by chapter 261 of the laws of 1992, is amended to read as
3 follows:
4 (1) Real property owned by a minister of the gospel, priest or rabbi
5 of any denomination, an actual resident and inhabitant of this state,
6 who is engaged in the work assigned by the church or denomination of
7 which he or she is a member, or who is unable to perform such work due
8 to impaired health or is over seventy years of age, and real property
9 owned by his or her unremarried surviving spouse while an actual resi-
10 dent and inhabitant of this state, shall be exempt from taxation to the
11 extent of fifteen hundred dollars, PROVIDED HOWEVER THAT THE GOVERNING
12 BOARD OF A COUNTY, CITY, TOWN OR VILLAGE MAY ADOPT A LOCAL LAW AND A
13 SCHOOL DISTRICT, OTHER THAN A SCHOOL DISTRICT SUBJECT TO ARTICLE FIFTY-
14 TWO OF THE EDUCATION LAW, MAY ADOPT A RESOLUTION TO PROVIDE THAT THE
15 EXEMPTION GRANTED PURSUANT TO THIS SECTION SHALL BE TWENTY PERCENT OF
16 THE ASSESSED VALUE OF SUCH REAL PROPERTY.
17 S 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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