

STATE OF NEW YORK

4292

2023-2024 Regular Sessions

IN SENATE

February 7, 2023

Introduced by Sen. LANZA -- 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 eligibility for the disabled homeowners' exemption for a surviving spouse of a deceased person 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 section 2 of part B of chapter 686 of
3 the laws of 2022, is amended to read as follows:

4 (a) (i) Real property owned by one or more persons with disabilities,
5 or 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 one or
7 more persons, some of whom qualify under this section and the others of
8 whom qualify under section four hundred sixty-seven of this title, and
9 whose income, as hereafter defined, is limited by reason of such disa-
10 bility, shall be exempt from payments in lieu of taxes (PILOT) to the
11 battery city park authority or from taxation by any municipal corpo-
12 ration in which located to the extent of fifty per centum of the
13 assessed valuation thereof as hereinafter provided. After a public hear-
14 ing, the governing board of a county, city, town or village may adopt a
15 local law and a school district, other than a school district subject to
16 article fifty-two of the education law, may adopt a resolution to grant
17 the exemption authorized pursuant to this section.

18 (ii) Notwithstanding the provisions of this section or any other
19 provision of law, rule or regulation, if a person is eligible for the
20 exemption set forth in subparagraph (i) of this paragraph and predeceas-
21 es his or her spouse, such surviving spouse shall be eligible for such
22 exemption; provided, that the surviving spouse satisfies all other
23 requirements set forth in this section.

24 § 2. This act shall take effect immediately and shall apply to the
25 taxable year of 2023 and thereafter.

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

LBD08547-01-3