STATE OF NEW YORK

11350

IN ASSEMBLY

May 13, 2026

Introduced by COMMITTEE ON RULES -- (at request of M. of A. Buttenschon) -- read once and referred to the Committee on Real Property Taxation

AN ACT to amend the real property tax law, in relation to providing a filing extension for the "enhanced" STAR exemption to eligible applicants

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

Section 1. Subdivision 6 of section 425 of the real property tax law is amended by adding a new paragraph (a-3) to read as follows:

(a-3) Notwithstanding any provision of law to the contrary, where an initial application for the "enhanced" STAR exemption authorized by subdivision four of this section has not been filed on or before the taxable status date, and the applicant is otherwise entitled to the exemption, such applicant shall be granted a one-time extension of the filing deadline. The applicant shall submit a written request to the commissioner asking them to extend the filing deadline and grant the exemption. The commissioner shall grant the exemption if the commissioner is satisfied that (i) the applicant has not been granted such extension before and (ii) the applicant is otherwise entitled to the exemption. The commissioner shall mail notice of their determination to such owner and the assessor. If the determination states that the commissioner has granted the exemption, the assessor shall thereupon be authorized and directed to correct the assessment roll accordingly, or, if another person has custody or control of the assessment roll, to direct that person to make the appropriate corrections. If the correction is not made before school taxes are levied, the failure to take the exemption into account in the computation of the tax shall be deemed a "clerical error" for purposes of title three of article five of this chapter, and shall be corrected accordingly.

§ 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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