

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:

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

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

23 § 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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