STATE OF NEW YORK

3878

2025-2026 Regular Sessions

IN ASSEMBLY

January 30, 2025

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

AN ACT to amend the real property tax law, in relation to allowing localities to grant an exemption from real property taxation for child day cares

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

Section 1. The real property tax law is amended by adding a new section 439 to read as follows:

§ 439. Exemption for child day cares. 1. Notwithstanding any other provision of law, real property owned by a corporation or individual for the purpose of operating a licensed child day care shall be exempt from taxation to the extent of fifty per centum of the assessed valuation thereof, after a local legislative body of a county, city, town, or village passes a local law, or the governing board of a school district passes a resolution, providing for such exemption.

2. The local legislative body of a county, city, town, or village, or the governing board of a school district, within such local law or resolution outlined in subdivision one of this section may reduce the exemption percentage described in subdivision one of this section.

3. If, during the term of an exemption granted pursuant to this section, a child day care ceases to be used for eligible purposes, such exemption shall cease.

4. For the purposes of this section, the term "child day care" shall have the same meaning as defined by section three hundred ninety of the social services law.

§ 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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