STATE OF NEW YORK

9570

IN ASSEMBLY

January 15, 2026

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

AN ACT to amend the real property tax law, in relation to the clergy property tax exemption

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

Section 1. Subdivisions 1 and 2 of section 460 of the real property tax law, subdivision 1 as amended and subdivision 2 as added by chapter 261 of the laws of 1992 and subdivision 2 as further amended by subdivision (b) of section 1 of part W of chapter 56 of the laws of 2010, are amended to read as follows:

(1) Real property owned **or held in the cooperative form of ownership** by a minister of the gospel, priest or rabbi of any denomination, an actual resident and inhabitant of this state, who is engaged in the work assigned by the church or denomination of which [~~he or she~~] **such person** is a member, or who is unable to perform such work due to impaired health or is over seventy years of age, and real property owned by [~~his or her~~] **such person's** unremarried surviving spouse while an actual resident and inhabitant of this state, shall be exempt from taxation to the extent of fifteen hundred dollars.

(2) An exemption may be granted pursuant to this section only upon application by the owner **or owners** of the property on a form prescribed or approved by the commissioner. The application shall be filed with the assessor of the appropriate county, city, town or village on or before the taxable status date of such county, city, town or village.

§ 2. Paragraph (f) of subdivision 2 of section 467-a of the real property tax law, as amended by chapter 422 of the laws of 2021, is amended to read as follows:

(f) For purposes of this subdivision, a qualified property shall be deemed not to be receiving complete or partial real property tax exemption or tax abatement if the qualified property is, or certain dwelling units therein are, receiving benefits pursuant to section four hundred, four hundred two, four hundred four, four hundred six, four hundred eight, four hundred ten, four hundred ten-a, four hundred

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

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twelve, four hundred twelve-a, four hundred sixteen, four hundred eighteen, four hundred twenty-a, four hundred twenty-b, four hundred twenty-five, four hundred thirty-six, four hundred fifty-eight, four hundred fifty-eight-a, four hundred fifty-nine-c, **four hundred sixty,** four hundred sixty-two, four hundred sixty-seven, four hundred sixty-seven-b, four hundred ninety-nine-bbb, or four hundred ninety-nine-bbbb of this article, or if the qualified property is receiving a tax abatement but not a tax exemption pursuant to section four hundred eighty-nine of this article.

§ 3. This act shall take effect immediately.