

# STATE OF NEW YORK

9570--C

Cal. No. 419

## IN ASSEMBLY

January 15, 2026

Introduced by M. of A. LEE, EICHENSTEIN, SANTABARBARA, SEAWRIGHT, BERGER  
-- read once and referred to the Committee on Real Property Taxation  
-- committee discharged, bill amended, ordered reprinted as amended  
and recommitted to said committee -- again reported from said committee  
with amendments, ordered reprinted as amended and recommitted to  
said committee -- reported and referred to the Committee on Ways and  
Means -- reported from committee, advanced to a third reading, amended  
and ordered reprinted, retaining its place on the order of third reading

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:

1 Section 1. Subdivisions 1 and 2 of section 460 of the real property  
2 tax law, subdivision 1 as amended and subdivision 2 as added by chapter  
3 261 of the laws of 1992 and subdivision 2 as further amended by subdivision  
4 (b) of section 1 of part W of chapter 56 of the laws of 2010, are  
5 amended and a new subdivision 4 is added to read as follows:

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

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

19 (4) (a) Notwithstanding any provision of law to the contrary, the  
20 governing board of a county, city, town or village may, after a public  
21 hearing, adopt or amend a local law, ordinance or resolution to provide

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

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1 the exemption authorized by this section to property owned or held in  
2 the cooperative form of ownership; provided further, such local law,  
3 ordinance or resolution may authorize such exemption to be granted  
4 concurrently with benefits authorized pursuant to section four hundred  
5 sixty-seven-a of this article.

6 (b) For the purposes of this section, title to that portion of real  
7 property owned by a cooperative apartment corporation in which a  
8 tenant-stockholder of such corporation resides and which is represented  
9 by their share or shares of stock in such corporation as determined by  
10 its or their proportional relationship to the total outstanding stock of  
11 the corporation, including that owned by the corporation, shall be  
12 deemed to be vested in such tenant-stockholder.

13 (c) Provided that all other eligibility criteria of this section are  
14 met, that proportion of the assessment of such real property owned by a  
15 cooperative apartment corporation determined by the relationship of such  
16 real property vested in such tenant-stockholder to such real property  
17 owned by such cooperative apartment corporation in which such tenant-  
18 stockholder resides shall be subject to exemption from taxation pursuant  
19 to this section and any exemption so granted shall be credited by the  
20 appropriate taxing authority against the assessed valuation of such real  
21 property; provided the reduction in real property taxes realized thereby  
22 shall be credited by the cooperative apartment corporation against the  
23 amount of such taxes otherwise payable by or chargeable to such tenant-  
24 stockholder.

25 § 2. Subdivision 2 of section 467-a of the real property tax law is  
26 amended by adding a new paragraph (f-1) to read as follows:

27 (f-1) For purposes of this subdivision, a qualified property shall be  
28 deemed not to be receiving complete or partial real property tax  
29 exemption or tax abatement if the qualified property is, or certain  
30 dwelling units therein are, receiving benefits pursuant to section four  
31 hundred sixty of this article, where such benefits are authorized by a  
32 local law adopted pursuant to subdivision four of such section and such  
33 local law authorizes granting such benefits concurrently with the tax  
34 abatement authorized pursuant to this section.

35 § 3. This act shall take effect immediately.