

# STATE OF NEW YORK

10170

## IN SENATE

May 4, 2026

Introduced by Sens. CLEARE, ROLISON -- read twice and ordered printed,  
and when printed to be committed to the Committee on Local Government

AN ACT in relation to directing the state board of real property tax services to conduct a study on the feasibility of property tax revisions regarding special districts for senior citizens who are on a fixed income; and providing for the repeal of such provisions upon expiration thereof

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

- 1 Section 1. For the purposes of this act, the following terms shall  
2 have the following meanings:
- 3 (a) "Senior citizen" means a person who owns real property owned by  
4 one or more persons, each of whom is sixty-five years of age or over, or  
5 real property owned by a married couple or by siblings, one of whom is  
6 sixty-five years of age or over, or real property owned by one or more  
7 persons, some of whom qualify under this section and the others of whom  
8 qualify under section 459-c of the real property tax law and who are on  
9 a fixed income.
- 10 (b) "Special district" shall have the same meaning as such term is  
11 defined in subdivision 16 of section 102 of the real property tax law.
- 12 § 2. The state board of real property tax services is authorized and  
13 directed to conduct a study on the feasibility of changing the way prop-  
14 erty taxes are assessed for senior citizens who reside in a special  
15 district. Such study shall include, but not be limited to:
- 16 (a) the amount of senior citizens who reside in special districts;  
17 (b) the amount of special districts in the state of New York;  
18 (c) the average income of senior citizens in the state of New York who  
19 reside in a special district;  
20 (d) feasible revisions to real property tax policies, procedures and  
21 practices that have the potential to reduce the tax burden for senior  
22 citizens with properties located within special districts that are  
23 subject to real property taxation; and  
24 (e) strategies that will support an equitable distribution of real  
25 property taxation within such special districts.

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

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1 § 3. Such board shall make a report of the findings of its study,  
2 including any recommendations for legislative action as it may deem  
3 necessary and appropriate. Such report shall be delivered to the gover-  
4 nor, the temporary president of the senate, the speaker of the assembly,  
5 the minority leader of the senate, the minority leader of the assembly,  
6 the senate finance committee, the senate budget and revenue committee,  
7 the assembly ways and means committee and the standing committee on real  
8 property taxation no later than two years after the effective date of  
9 this act.

10 § 4. This act shall take effect immediately and shall expire and be  
11 deemed repealed three years after such effective date, or upon delivery  
12 of the report required by section three of this act, whichever comes  
13 first; provided that the state board of real property tax services shall  
14 notify the legislative bill drafting commission upon delivery of the  
15 report required by section three of this act in order that the commis-  
16 sion may maintain an accurate and timely effective database of the offi-  
17 cial text of the laws of the state of New York in furtherance of effec-  
18 tuating the provisions of section 44 of the legislative law and section  
19 70-b of the public officers law.