# STATE OF NEW YORK

10180

# IN SENATE

May 4, 2026

Introduced by Sen. HARCKHAM -- read twice and ordered printed, and when printed to be committed to the Committee on Local Government

AN ACT to amend the real property tax law, in relation to providing a tax exemption on certain auxiliary dwelling units constructed for seniors or disabled individuals

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

Section 1. Section 467-d of the real property tax law, as added by chapter 533 of the laws of 1998, is amended to read as follows:

§ 467-d. Assessment exemption for certain living quarters constructed to be occupied by a senior citizen or disabled individual. 1. A town which is bordered by the Hudson river on the west and a different county other than the one in which it is located on the north and is located in a county which has a county tax commission with members who serve five year overlapping terms and have powers and duties with respect to real property taxation, **and a village covering more than five square miles within such town,** acting through its local legislative body [~~is~~] **are** hereby authorized and empowered to adopt and amend local laws to provide for an exemption from taxation and special ad valorem levies to the extent of any increase in assessed value of residential property resulting from the construction or reconstruction of such property for the purpose of providing living quarters for a senior citizen, who is sixty-five years of age or older, or individuals considered disabled and receiving social security disability benefits. Such an exemption shall not exceed (a) the increase in assessed value resulting from construction or reconstruction of such property, or (b) twenty percent of the total assessed value of such property as improved, or (c) twenty percent of the median sale price of residential property as reported in the most recent statistical sales summary published by the office of real property services for the county in which the property is located, whichever is less.

2. No such exemption shall be granted unless:

(a) the zoning ordinance of such town **or such village, as applicable,** in which such property is located permits the construction or recon-

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

LBD15678-01-6

struction of residential property for the purpose of providing living quarters for senior citizens or disabled individuals;

(b) the property is located within the geographical area in which such construction or reconstruction is permitted; and

(c) the residential property is so constructed or reconstructed such that it is the principal place of residence for the owner.

3. Such exemption shall be applicable only to construction or reconstruction which occurred subsequent to the effective date of this section **for such town, and subsequent to the effective date of the chapter of the laws of two thousand twenty-six which amended this section for such village,** and shall only apply during taxable years in which such living quarters are the legal residence of the senior citizen or disabled person.

4. Such exemption from taxation shall be granted upon an application which shall include a statement that a qualified senior citizen or disabled individual resides at the residence and shall be made annually upon a form to be promulgated by the office of real property services and filed by the owner of such property to the assessor of such town **or such village, as applicable,** which has the power to assess property for taxation on or before the appropriate taxable status date of such town **or such village, as applicable**. If the assessor is satisfied that the property is qualified for an exemption pursuant to this section, then such residential improvements shall be exempt from taxation and special ad valorem levies as herein provided.

5. Any conviction of having made any willful false statements in the application for such exemption shall result in the revocation thereof, be punishable by a civil penalty of not more than two hundred dollars and shall disqualify the applicant or applicants from further exemptions for a period of two years.

§ 2. This act shall take effect immediately and shall apply to taxable years beginning on or after the first of January next succeeding the date on which it shall have become a law.