

# STATE OF NEW YORK

10180--A

## 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 -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

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:

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

3 § 467-d. Assessment exemption for certain living quarters constructed  
4 to be occupied by a senior citizen or disabled individual. 1. A town  
5 which is bordered by the Hudson river on the west and a different county  
6 other than the one in which it is located on the north and is located in  
7 a county which has a county tax commission with members who serve five  
8 year overlapping terms and have powers and duties with respect to real  
9 property taxation, and a village covering more than four square miles  
10 within such town, acting through its local legislative body [~~is~~] are  
11 hereby authorized and empowered to adopt and amend local laws to provide  
12 for an exemption from taxation and special ad valorem levies to the  
13 extent of any increase in assessed value of residential property result-  
14 ing from the construction or reconstruction of such property for the  
15 purpose of providing living quarters for a senior citizen, who is  
16 sixty-five years of age or older, or individuals considered disabled and  
17 receiving social security disability benefits. Such an exemption shall  
18 not exceed (a) the increase in assessed value resulting from  
19 construction or reconstruction of such property, or (b) twenty percent  
20 of the total assessed value of such property as improved, or (c) twenty  
21 percent of the median sale price of residential property as reported in  
22 the most recent statistical sales summary published by the office of  
23 real property services for the county in which the property is located,  
24 whichever is less.

25 2. No such exemption shall be granted unless:

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

LBD15678-03-6

1 (a) the zoning ordinance of such town or such village, as applicable,  
2 in which such property is located permits the construction or recon-  
3 struction of residential property for the purpose of providing living  
4 quarters for senior citizens or disabled individuals;

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

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

9 3. Such exemption shall be applicable only to construction or recon-  
10 struction which occurred subsequent to the effective date of this  
11 section for such town, and subsequent to the effective date of the chap-  
12 ter of the laws of two thousand twenty-six which amended this section  
13 for such village, and shall only apply during taxable years in which  
14 such living quarters are the legal residence of the senior citizen or  
15 disabled person.

16 4. Such exemption from taxation shall be granted upon an application  
17 which shall include a statement that a qualified senior citizen or disa-  
18 bled individual resides at the residence and shall be made annually upon  
19 a form to be promulgated by the office of real property services and  
20 filed by the owner of such property to the assessor of such town or such  
21 village, as applicable, which has the power to assess property for taxa-  
22 tion on or before the appropriate taxable status date of such town or  
23 such village, as applicable. If the assessor is satisfied that the prop-  
24 erty is qualified for an exemption pursuant to this section, then such  
25 residential improvements shall be exempt from taxation and special ad  
26 valorem levies as herein provided.

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

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