

STATE OF NEW YORK

2007

2025-2026 Regular Sessions

IN SENATE

January 14, 2025

Introduced by Sen. ORTT -- 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 the residential-commercial exemption program

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

1 Section 1. Paragraph (g) of subdivision 1 of section 485-n of the real
2 property tax law, as amended by chapter 394 of the laws of 2012, is
3 amended to read as follows:

4 (g) "Municipality" means any town, city, village or other taxing enti-
5 ty [~~located in a county having a population of not less than sixty five~~
6 ~~thousand three hundred ninety and not more than sixty five thousand four~~
7 ~~hundred as determined by the federal decennial census for the year two~~
8 ~~thousand ten or in a county having a population of not less than nine~~
9 ~~ty-eight thousand nine hundred and not more than ninety-nine thousand as~~
10 ~~determined by the federal decennial census for the year two thousand~~
11 ~~ten~~].

12 § 2. This act shall take effect immediately, provided that the amend-
13 ments to subdivision 1 of section 485-n of the real property tax law
14 made by section one of this act shall not affect the repeal of such
15 section and shall be deemed repealed therewith.

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

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