

# STATE OF NEW YORK

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2291

2025-2026 Regular Sessions

## IN SENATE

January 16, 2025

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Introduced by Sen. HARCKHAM -- read twice and ordered printed, and when printed to be committed to the Committee on Housing, Construction and Community Development

AN ACT to amend the real property tax law, in relation to expanding the applicability of the assessment exemption for living quarters for parent or grandparent

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

1 Section 1. Subdivision 3 of section 469 of the real property tax law,  
2 as added by chapter 377 of the laws of 2000, is amended to read as  
3 follows:

4 3. Such exemption shall be applicable [~~only to construction or recon-~~  
5 ~~struction which occurred subsequent to the effective date of this~~  
6 ~~section and shall only apply~~] during taxable years during which at least  
7 one such parent or grandparent maintains a primary place of residence in  
8 such living quarters.

9 § 2. This act shall take effect immediately.

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

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