

STATE OF NEW YORK

8527--A

2025-2026 Regular Sessions

IN SENATE

October 15, 2025

Introduced by Sen. KAVANAGH -- read twice and ordered printed, and when printed to be committed to the Committee on Rules -- recommitted to the Committee on Local Government in accordance with Senate Rule 6, sec. 8 -- 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 the clergy property tax exemption

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

1 Section 1. Subdivisions 1 and 2 of section 460 of the real property
2 tax law, subdivision 1 as amended and subdivision 2 as added by chapter
3 261 of the laws of 1992 and subdivision 2 as further amended by subdivi-
4 sion (b) of section 1 of part W of chapter 56 of the laws of 2010, are
5 amended and a new subdivision 4 is added to read as follows:

6 (1) Real property owned by a minister of the gospel, priest or rabbi
7 of any denomination, an actual resident and inhabitant of this state,
8 who is engaged in the work assigned by the church or denomination of
9 which [~~he or she~~] such person is a member, or who is unable to perform
10 such work due to impaired health or is over seventy years of age, and
11 real property owned by [~~his or her~~] such person's unmarried surviving
12 spouse while an actual resident and inhabitant of this state, shall be
13 exempt from taxation to the extent of fifteen hundred dollars.

14 (2) An exemption may be granted pursuant to this section only upon
15 application by the owner or owners of the property on a form prescribed
16 or approved by the commissioner. The application shall be filed with the
17 assessor of the appropriate county, city, town or village on or before
18 the taxable status date of such county, city, town or village.

19 (4) (a) Notwithstanding any provision of law to the contrary, the
20 governing board of a county, city, town or village may, after a public
21 hearing, adopt or amend a local law, ordinance or resolution to provide
22 the exemption authorized by this section to property owned or held in

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

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1 the cooperative form of ownership; provided further, such local law,
2 ordinance or resolution may authorize such exemption to be granted
3 concurrently with benefits authorized pursuant to section four hundred
4 sixty-seven-a of this article.

5 (b) For real property owned by a cooperative apartment corporation and
6 granted an exemption pursuant to paragraph (a) of this subdivision, the
7 reduction in real property taxes resulting from such exemption shall be
8 applied solely for the benefit of the tenant-stockholder whose ownership
9 or occupancy qualifies such property for such exemption.

10 § 2. Subdivision 2 of section 467-a of the real property tax law is
11 amended by adding a new paragraph (f-1) to read as follows:

12 (f-1) For purposes of this subdivision, a qualified property shall be
13 deemed not to be receiving complete or partial real property tax
14 exemption or tax abatement if the qualified property is, or certain
15 dwelling units therein are, receiving benefits pursuant to section four
16 hundred sixty of this article, where such benefits are authorized by a
17 local law adopted pursuant to subdivision four of such section and such
18 local law authorizes granting such benefits concurrently with the tax
19 abatement authorized pursuant to this section.

20 § 3. This act shall take effect immediately.