

STATE OF NEW YORK

8726

IN SENATE

January 7, 2026

Introduced by Sen. WEIK -- 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 requiring applications for property tax exemptions by nonprofit organizations be filed at the time of purchase of a property

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

1 Section 1. Subdivision 11, subparagraph (ii) of paragraph (a) and
2 subparagraph (i) of paragraph (b) of subdivision 16 of section 420-a of
3 the real property tax law, subdivision 11 as added by chapter 261 of the
4 laws of 1992 and as further amended by subdivision (b) of section 1 of
5 part W of chapter 56 of the laws of 2010, and subparagraph (ii) of para-
6 graph (a) and subparagraph (i) of paragraph (b) of subdivision 16 as
7 added by chapter 358 of the laws of 2018, are amended to read as
8 follows:

9 11. An exemption may be granted pursuant to this section upon applica-
10 tion by the owner on a form prescribed by the commissioner or any compa-
11 rable form, which application may be filed with the assessor of the
12 appropriate county, city, town or village on or before the applicable
13 taxable status date. Such application shall be filed at the time of
14 purchase of the property. The buyer's attorney or authorized agent
15 responsible for filing who fails to timely file such application shall
16 be fined in an amount equivalent to twenty-five percent of the proper-
17 ty's assessed taxes. Where the assessor receives no such application,
18 the assessor may nevertheless grant the exemption provided the assessor
19 personally inspects the property and certifies in writing that it satis-
20 fies all of the requirements for exemption set forth in this section.
21 Where property is not granted an exemption pursuant to this section, the
22 owner may seek judicial review pursuant to article seven of this chapter
23 or article seventy-eight of the civil practice law and rules.

24 (ii) Where a nonprofit organization that meets the requirements for an
25 exemption pursuant to this section, purchases property after the levy of
26 taxes, such nonprofit organization may, if permitted by a local law,
27 ordinance or resolution of the municipal corporation in which the

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

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1 nonprofit organization is located, file an application for exemption
2 with the assessor [~~no later than the time specified in such local law,~~
3 ~~ordinance or resolution~~]. Such application shall be filed at the time of
4 purchase of the property. A nonprofit organization's attorney or
5 authorized representative who fails to timely file such application
6 shall be fined in an amount equivalent to twenty-five percent of the
7 property's assessed taxes. The assessor shall make a determination of
8 whether the parcel would have qualified for exempt status on the tax
9 roll on which the taxes were levied, had title to the parcel been in the
10 name of the applicant on the taxable status date applicable to the tax
11 roll. The application shall be on a form prescribed by the commissioner.
12 The assessor, no later than thirty days after receipt of such applica-
13 tion, shall notify both the applicant and the board of assessment
14 review, by first class mail, of the exempt amount, if any, and the right
15 of the owner to a review of the exempt amount upon the filing of a writ-
16 ten complaint. Such complaint shall be on a form prescribed by the
17 commissioner and shall be filed with the board of assessment review
18 within twenty days of the mailing of such notice. If no complaint is
19 received, the board of assessment review shall so notify the assessor
20 and the exempt amount determined by the assessor shall be final. If the
21 applicant files a complaint, the board of assessment review shall sched-
22 ule a time and place for a hearing with respect thereto no later than
23 thirty days after the mailing of the notice by the assessor. The board
24 of assessment review shall meet and determine the exempt amount, and
25 shall immediately notify the assessor and the applicant, by first class
26 mail, of its determination. The amount of exemption determined pursuant
27 to this paragraph shall be subject to review as provided in article
28 seven of this chapter. Such a proceeding shall be commenced within thir-
29 ty days of the mailing of the notice of the board of assessment review
30 to the new owner as provided in this paragraph.

31 (i) Notwithstanding the provisions of this section, where a nonprofit
32 organization that meets the requirements for an exemption pursuant to
33 this section, purchases property after the taxable status date but prior
34 to the levy of taxes, such nonprofit organization may, if permitted by a
35 local law, ordinance or resolution of the municipal corporation in which
36 the nonprofit organization is located, file an application for an
37 exemption with the assessor [~~within thirty days of the transfer of title~~
38 ~~to such nonprofit organization~~]. Such application shall be filed at the
39 time of purchase of the property. A nonprofit organization's attorney
40 or authorized representative who fails to timely file such application
41 shall be fined in an amount equivalent to twenty-five percent of the
42 property's assessed taxes. The assessor shall make a determination with-
43 in thirty days after receipt of such application of whether the appli-
44 cant would qualify for an exemption pursuant to this section on the
45 assessment roll if title had been in the name of the applicant on the
46 taxable status date applicable to such assessment roll. The application
47 shall be made on a form prescribed by the commissioner.

48 § 2. This act shall take effect January 1, 2027.