

STATE OF NEW YORK

11692

IN ASSEMBLY

September 2, 2026

Introduced by COMMITTEE ON RULES -- (at request of M. of A. Yeger) --
read once and referred to the Committee on Real Property Taxation

AN ACT to amend the real property tax law, in relation to providing an owner of real property exempt from taxation time to re-apply for such exemption if such exemption was not renewed

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

1 Section 1. The real property tax law is amended by adding a new
2 section 498 to read as follows:

3 § 498. Time for re-application for exemption. The owner of any real
4 property exempt from taxation may re-apply for such exemption within
5 thirty days of receiving a property tax bill for a new fiscal year if
6 such exemption was required to be renewed and was not renewed. Eligi-
7 bility shall be determined as if the renewal application was timely
8 submitted.

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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