

STATE OF NEW YORK

1193--A

2025-2026 Regular Sessions

IN ASSEMBLY

January 9, 2025

Introduced by M. of A. PEOPLES-STOKES -- read once and referred to the Committee on Real Property Taxation -- recommitted to the Committee on Real Property Taxation in accordance with Assembly Rule 3, sec. 2 -- 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 providing a tax abatement related to the removal of leaded paint

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 467-o to read as follows:

3 § 467-o. Abatement of real property taxes for the cost of lead-based
4 paint remediation to certain residential rental buildings. 1. After a
5 public hearing, the governing board of a county, city, village or town
6 may adopt a local law or resolution providing for a real property tax
7 abatement for the cost of lead-based paint remediation in eligible prop-
8 erties, as provided in this section. An eligible property in such muni-
9 cipality shall be eligible to receive an abatement pursuant to this
10 section where lead-based paint remediation is completed on or after the
11 effective date of such local law or resolution. A copy of such local law
12 or resolution shall be filed with the commissioner and the assessor of
13 such county, city, village or town.

14 2. As used in this section:

15 a. (i) "Lead-based paint remediation" shall mean any set of measures
16 designed to permanently eliminate lead-based paint or lead-based paint
17 hazards. Remediation includes (1) the removal of lead-based paint and
18 dust lead hazards, the permanent enclosure or encapsulation of lead-
19 based paint, the replacement of components or fixtures painted with
20 lead-based paint, and the removal or permanent covering of soil-lead
21 hazards; and (2) all preparation, cleanup, disposal and post abatement
22 clearance testing associated with such measures.

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

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1 (ii) "Lead-based paint remediation" shall not include renovation,
2 remodeling, landscaping or other activities, when such activities are
3 not designed to permanently eliminate lead-based paint hazards, but,
4 instead, are designed to repair, restore, or remodel a given structure
5 or dwelling, even though these activities may incidentally result in a
6 reduction or elimination of lead-based paint hazards; provided further,
7 lead-based paint remediation does not include interim controls, oper-
8 ations and maintenance activities, or other measures and activities
9 designed to temporarily, but not permanently, reduce lead-based paint
10 hazards.

11 b. "Assessor" shall have the same meaning as provided in subdivision
12 three of section one hundred two of this chapter, provided that the
13 county, city, village or town may designate an agency or person to exer-
14 cise the functions, powers and duties tasked to the assessor pursuant to
15 this section.

16 c. "Eligible property" shall mean residential real property containing
17 one or more dwelling units, other than a hotel or motel, used for resi-
18 dential purposes and rented or offered for rent for residential occupan-
19 cy.

20 3. a. Eligible properties shall receive an abatement in an amount
21 equal to the reasonable and necessary costs directly attributable to the
22 lead-based paint remediation, provided that the governing body of the
23 county, city, village or town may establish maximum dollar limits for
24 specified items of cost through local law or resolution.

25 b. Such governing body may establish a maximum total abatement amount
26 granted per eligible property through local law or resolution.

27 c. An abatement pursuant to this section shall be paid over a maximum
28 period of five years, unless local law or resolution specifies a lesser
29 duration.

30 d. In no tax year shall the amount of such abatement exceed the real
31 property tax liability of the eligible property for such tax year.

32 e. Any portion of the abatement not used in a tax year due to the
33 limitation set forth in paragraph d of this subdivision may be applied
34 in subsequent tax years within the duration set forth in paragraph c of
35 this subdivision.

36 f. No abatement pursuant to this section shall be granted for the
37 lead-based paint remediation unless:

38 (i) the lead-based paint remediation completed subsequent to the
39 effective date of the local law or resolution adopted pursuant to subdivi-
40 vision one of this section;

41 (ii) the lead-based paint remediation was performed by a firm and
42 personnel duly certified or authorized to perform lead-based paint
43 activities in accordance with applicable federal, state, or local laws
44 and regulations governing lead hazard abatement at the time such remedi-
45 ation was performed; and

46 (iii) the eligible property does not have any delinquent property
47 taxes as of the taxable status date applicable to the tax roll on which
48 an abatement is applied, or as of such later date as specified by local
49 law, unless such property tax delinquency is the subject of an approved
50 payment agreement in good standing.

51 4. An abatement pursuant to this section shall be granted only upon
52 application by the owner of the eligible property on a form prescribed
53 by the commissioner. The application shall be filed with the assessor on
54 or before the appropriate taxable status date within one year of the
55 completion of the lead-based paint remediation. Such application shall
56 at a minimum include:

1 a. sworn statements by the firm that performed the lead-based paint
2 remediation on the eligible property and by the property owner attesting
3 to the completion of such lead-based paint remediation and compliance
4 with applicable federal, state, and local laws and regulations;

5 b. documentation demonstrating that the firm and personnel performing
6 the remediation were duly certified or authorized to perform lead-based
7 paint activities under applicable law at the time the work was
8 performed;

9 c. a summary of the lead-based paint remediation work performed,
10 including an itemized statement of costs and proof of payment; and

11 d. documentation of post-remediation clearance testing, where required
12 by applicable law.

13 5. a. If the assessor determines that the applicant has complied with
14 the requirements of this section, the assessor shall approve the appli-
15 cation and the eligible property shall receive the abatement authorized
16 herein, commencing with the assessment roll prepared on the basis of the
17 taxable status date referenced in subdivision four of this section.

18 b. Upon approval, the assessor shall notify the owner in writing of
19 the amount and duration of the abatement granted any owner as soon as
20 practicable.

21 c. No eligible property shall receive more than one abatement pursuant
22 to this section.

23 d. No eligible property shall receive any other real property tax
24 exemption, abatement, credit, or other reduction in real property taxes
25 under this chapter or any other provision of law with respect to the
26 same costs of lead-based paint remediation for which an abatement is
27 granted pursuant to this section.

28 e. If it is determined that an abatement was granted based upon a
29 material misstatement or false representation, the assessor may revoke
30 such abatement and any taxes abated shall be due and payable with all
31 interest accrued thereon as if such abatement had not been granted.

32 § 2. This act shall take effect immediately and shall apply to assess-
33 ment rolls prepared on the basis of taxable status dates occurring on or
34 after January 1, 2027.