STATE OF NEW YORK

135

2025-2026 Regular Sessions

IN ASSEMBLY

(Prefiled)

January 8, 2025

Introduced by M. of A. ANGELINO, BEEPHAN, BRABENEC, DeSTEFANO, LEMONDES, McDONOUGH, MIKULIN, MILLER, MORINELLO -- read once and referred to the Committee on Real Property Taxation

AN ACT to amend the real property tax law, in relation to extending the enhanced STAR exemption to the disabled surviving spouse of a previously qualifying individual

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

Section 1. Subparagraph (iii) of paragraph (a) of subdivision 4 of section 425 of the real property tax law, as added by section 4 of part A of chapter 405 of the laws of 1999, is amended to read as follows:

(iii) In the case of property owned by husband and wife, one of whom is sixty-five years of age or over, the exemption, once granted, shall not be rescinded solely because of the death of the older spouse so long as the surviving spouse is at least sixty-two years of age **or is physically disabled** as of the date specified in this paragraph. **To qualify as physically disabled for the purposes of this subparagraph, an individual shall submit to the department a certified statement from a physician licensed to practice in the state on a form prescribed and made available by the commissioner which states that the individual has a permanent physical impairment which substantially limits one or more of such individual's major life activities, except that an individual who has obtained a certificate from the state commission for the visually handicapped stating that such individual is legally blind may submit such certificate in lieu of a physician's certified statement. The other requirements of this subdivision must still be met for the enhanced exemption to be granted to a surviving spouse under this subparagraph.**

§ 2. This act shall take effect immediately and shall apply to the administration of the enhanced STAR exemption beginning with the 2025-2026 school year.

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

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