

# 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:

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

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6 not be rescinded solely because of the death of the older spouse so long  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

20 § 2. This act shall take effect immediately and shall apply to the  
21 administration of the enhanced STAR exemption beginning with the  
22 2025-2026 school year.

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

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