STATE OF NEW YORK

2002

2025-2026 Regular Sessions

IN ASSEMBLY

January 14, 2025

Introduced by M. of A. SLATER, BENDETT, BRABENEC, K. BROWN, MAHER, JENSEN, LEMONDES, ANGELINO, TAGUE, McDONOUGH, DeSTEFANO, GANDOLFO, WALSH, PALMESANO, BROOK-KRASNY, MILLER -- read once and referred to the Committee on Real Property Taxation

AN ACT to amend the real property tax law, in relation to providing a real property tax exemption for property operated as a child day care

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

Section 1. The real property tax law is amended by adding a new section 439 to read as follows:

§ 439. Exemption for child day cares. 1. Notwithstanding any other provision of law, real property owned by a corporation or individual for the purpose of operating a licensed child day care, as defined by section three hundred ninety of the social services law, shall be exempt from taxation to the extent of fifty per centum of the assessed valuation thereof.

2. The local legislative body of a county, city, town, village, or the governing board in the case of a school district, may:

(a) after a public hearing, adopt a local law to grant the exemption authorized pursuant to this section; and

(b) adopt a local law to reduce the maximum exemption allowable.

3. If, during the term of an exemption granted pursuant to this section, a child day care ceases to be used for eligible purposes, such exemption shall cease.

§ 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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