

STATE OF NEW YORK

3834

2025-2026 Regular Sessions

IN ASSEMBLY

January 30, 2025

Introduced by M. of A. DINOWITZ, COLTON, LEVENBERG -- read once and referred to the Committee on Aging

AN ACT to amend the real property tax law, in relation to notice of a tax exemption for persons with disabilities and limited incomes

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

1 Section 1. Subdivision 8 of section 459-c of the real property tax
2 law, as amended by section 2 of part B of chapter 686 of the laws of
3 2022, is amended to read as follows:
4 8. At least sixty days prior to the appropriate taxable status date,
5 the assessor shall mail to each person who was granted exemption pursu-
6 ant to this section on the latest completed assessment roll an applica-
7 tion form and a notice that such application must be filed on or before
8 the taxable status date and be approved in order for the exemption to
9 continue to be granted. The assessor shall mail a second copy of the
10 application and notice required by this subdivision thirty days prior to
11 the appropriate taxable status date when the assessor has not yet
12 received a completed application. Failure to mail such application
13 [~~form~~] forms or the failure of such person to receive the same shall not
14 prevent the levy, collection and enforcement of the payment of the taxes
15 or PILOT on property owned by such person.
16 § 2. This act shall take effect immediately.

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

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