STATE OF NEW YORK

824--A

2025-2026 Regular Sessions

IN ASSEMBLY

(Prefiled)

January 8, 2025

Introduced by M. of A. KIM, LEVENBERG, DILAN, DeSTEFANO, REYES, LEE -- Multi-Sponsored by -- M. of A. DAVILA -- read once and referred to the Committee on Aging -- recommitted to the Committee on Aging 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 language access services to individuals relating to certain tax abatement programs for senior citizens or persons with disabilities

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

Section 1. Subdivision 3 of section 467-b of the real property tax law is amended by adding a new paragraph j to read as follows:

j. the entity responsible for the administration of the tax abatement program shall develop and implement a plan to ensure adequate access to information by individuals who have limited English proficiency or otherwise require communication assistance. Such entity shall:

(1) translate necessary documents, including but not limited to, forms and instructions provided to or completed by the program beneficiaries or participants, into the six most common non-English languages spoken by individuals with limited English proficiency in the municipality that offers this program pursuant to subdivision two of this section;

(2) offer, upon request, interpretation services between the entity administering the program and an individual in the individual's primary language with respect to the provision of services or benefits; and

(3) offer, upon request or demonstrated need, services to an individual who requires additional assistance due to partial or total deafness, blindness, speech impediment, or cognitive impairment.

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

LBD01863-03-6

§ 2. Subdivision 5 of section 467 of the real property tax law, as amended by section 4 of part K of chapter 59 of the laws of 2023, is amended to read as follows:

5. **(a)** Application for such exemption must be made by the owner, or all of the owners of the property, on forms prescribed by the commissioner to be furnished by the appropriate assessing authority and shall furnish the information and be executed in the manner required or prescribed in such forms, and shall be filed in such assessor's office on or before the appropriate taxable status date. Notwithstanding any other provision of law, at the option of the municipal corporation, any person otherwise qualifying under this section shall not be denied the exemption under this section if such person becomes sixty-five years of age after the appropriate taxable status date and on or before December thirty-first of the same year.

(b) The assessing authority responsible for the administration of such tax exemption shall develop and implement a plan to ensure adequate access to information by individuals who have limited English proficiency or otherwise require communication assistance. Such authority shall:

(1) translate necessary documents, including but not limited to, forms and instructions provided to or completed by participants, into the six most common non-English languages spoken by individuals with limited English proficiency in the authority that offers this program;

(2) offer, upon request, interpretation services between the authority and an individual in the individual's primary language with respect to the provision of services or benefits; and

(3) offer, upon request or demonstrated need, services to an individual who requires additional assistance due to partial or total deafness, blindness, speech impediment, or cognitive impairment.

§ 3. Subdivision 7 of section 459-c of the real property tax law, as amended by section 2 of part B of chapter 686 of the laws of 2022, is amended to read as follows:

7. **(a)** Application for such exemption must be made annually by the owner, or all of the owners of the property, on forms prescribed by the commissioner, and shall be filed in such assessor's office on or before the appropriate taxable status date; provided, however, proof of a permanent disability need be submitted only in the year exemption pursuant to this section is first sought or the disability is first determined to be permanent.

(b) The assessing authority responsible for the administration of such tax exemption shall develop and implement a plan to ensure adequate access to information by individuals who have limited English proficiency or otherwise require communication assistance. Such authority shall:

(1) translate necessary documents, including but not limited to, forms and instructions provided to or completed by participants, into the six most common non-English languages spoken by individuals with limited English proficiency in the authority that offers this program;

(2) offer, upon request, interpretation services between the authority and an individual in the individual's primary language with respect to the provision of services or benefits; and

(3) offer, upon request or demonstrated need, services to an individual who requires additional assistance due to partial or total deafness, blindness, speech impediment, or cognitive impairment.

§ 4. This act shall take effect immediately.