

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 accord-
ance with Assembly Rule 3, sec. 2 -- committee discharged, bill
amended, ordered reprinted as amended and recommitted to said commit-
tee

AN ACT to amend the real property tax law, in relation to providing
language access services to individuals relating to certain tax abate-
ment programs for senior citizens or persons with disabilities

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

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

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

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

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

15 (3) offer, upon request or demonstrated need, services to an individ-
16 ual who requires additional assistance due to partial or total deafness,
17 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

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

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

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

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

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

26 (3) offer, upon request or demonstrated need, services to an individ-
27 ual who requires additional assistance due to partial or total deafness,
28 blindness, speech impediment, or cognitive impairment.

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

32 7. (a) Application for such exemption must be made annually by the
33 owner, or all of the owners of the property, on forms prescribed by the
34 commissioner, and shall be filed in such assessor's office on or before
35 the appropriate taxable status date; provided, however, proof of a
36 permanent disability need be submitted only in the year exemption pursu-
37 ant to this section is first sought or the disability is first deter-
38 mined to be permanent.

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

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

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

50 (3) offer, upon request or demonstrated need, services to an individ-
51 ual who requires additional assistance due to partial or total deafness,
52 blindness, speech impediment, or cognitive impairment.

53 § 4. This act shall take effect immediately.