

STATE OF NEW YORK

9240

2025-2026 Regular Sessions

IN ASSEMBLY

November 7, 2025

Introduced by M. of A. BERGER -- read once and referred to the Committee on Real Property Taxation

AN ACT to amend the real property tax law and the tax law, in relation to notification of the school tax relief exemption

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

1 Section 1. Paragraph (b) of subdivision 6 of section 425 of the real
2 property tax law, as amended by chapter 531 of the laws of 2006 and as
3 further amended by subdivision (b) of section 1 of part W of chapter 56
4 of the laws of 2010, is amended to read as follows:

5 (b) Approval or denial of application. If the assessor is satisfied
6 that the applicant or applicants are entitled to an exemption pursuant
7 to this section, [~~he or she~~] such assessor shall approve the application
8 and such real property shall thereafter be exempt from school district
9 taxation as provided herein. In such case, the assessor shall, within
10 thirty days of the determination, mail to the applicant a notice of
11 approval for that year; provided, however, that if such determination is
12 made within thirty days prior to the application of the exemption to the
13 assessment roll or the issuance of the tax bill, the obligation to mail
14 such notice within thirty days shall not be applicable. If the assessor
15 determines that the applicant or applicants are not entitled to an
16 exemption pursuant to this section, [~~he or she~~] such assessor shall, not
17 later than ten days prior to the date for hearing complaints in relation
18 to assessments, mail to each applicant not entitled to the exemption a
19 notice of denial of that application for the exemption herein for that
20 year; except that in the city of New York, such notice shall be mailed
21 not later than thirty days prior to the final date for filing an assess-
22 ment appeal as set forth in paragraph (b-1) of this subdivision. The
23 notice of denial shall specify each reason for such denial and shall be
24 sent on a form prescribed by the commissioner. Failure to mail any such
25 notice of denial or the failure of any person to receive such notice

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

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1 shall not prevent the levy, collection and enforcement of the taxes on
2 property owned by such person.

3 § 2. Subparagraph (B) of paragraph 10 of subsection (eee) of section
4 606 of the tax law, as amended by section 2 of part TT of chapter 59 of
5 the laws of 2017, is amended to read as follows:

6 (B) On or before the date specified below, or as soon thereafter as
7 practicable, the commissioner shall determine the eligibility of taxpay-
8 ers for this credit utilizing the information available to ~~[him or her]~~
9 them as obtained from the applications submitted on or before July first
10 of that year, or such later date as may have been prescribed by the
11 commissioner for that purpose, and from such other sources as the
12 commissioner deems reliable and appropriate. For those taxpayers whom
13 the commissioner has determined eligible for this credit, the commis-
14 sioner shall, within thirty days of such determination, mail to such
15 taxpayers a notice of eligibility for the credit for that year;
16 provided, however, that if such determination is made within thirty days
17 prior to the disbursement of the credit, the obligation to mail such
18 notice within thirty days shall not be applicable. The commissioner
19 shall advance a payment in the amount specified in paragraph three, four
20 or six of this subsection, whichever is applicable. Such payment shall
21 be issued by the date specified below, or as soon thereafter as is prac-
22 ticable; provided that if such payment is issued after such date, it
23 shall be subject to interest at the rate prescribed by subparagraph (A)
24 of paragraph two of subsection (j) of section six hundred ninety-seven
25 of this article. Nothing contained ~~[herein]~~ in this subparagraph shall
26 be deemed to preclude the commissioner from issuing payments after such
27 date to qualified taxpayers whose applications were made after July
28 first of that year, or such later date as may have been prescribed by
29 the commissioner for such purpose.

30 § 3. This act shall take effect immediately.