

STATE OF NEW YORK

10180

IN SENATE

May 4, 2026

Introduced by Sen. HARCKHAM -- read twice and ordered printed, and when printed to be committed to the Committee on Local Government

AN ACT to amend the real property tax law, in relation to providing a tax exemption on certain auxiliary dwelling units constructed for seniors or disabled individuals

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

1 Section 1. Section 467-d of the real property tax law, as added by
2 chapter 533 of the laws of 1998, is amended to read as follows:

3 § 467-d. Assessment exemption for certain living quarters constructed
4 to be occupied by a senior citizen or disabled individual. 1. A town
5 which is bordered by the Hudson river on the west and a different county
6 other than the one in which it is located on the north and is located in
7 a county which has a county tax commission with members who serve five
8 year overlapping terms and have powers and duties with respect to real
9 property taxation, and a village covering more than five square miles
10 within such town, acting through its local legislative body [~~is~~] are
11 hereby authorized and empowered to adopt and amend local laws to provide
12 for an exemption from taxation and special ad valorem levies to the
13 extent of any increase in assessed value of residential property result-
14 ing from the construction or reconstruction of such property for the
15 purpose of providing living quarters for a senior citizen, who is
16 sixty-five years of age or older, or individuals considered disabled and
17 receiving social security disability benefits. Such an exemption shall
18 not exceed (a) the increase in assessed value resulting from
19 construction or reconstruction of such property, or (b) twenty percent
20 of the total assessed value of such property as improved, or (c) twenty
21 percent of the median sale price of residential property as reported in
22 the most recent statistical sales summary published by the office of
23 real property services for the county in which the property is located,
24 whichever is less.

25 2. No such exemption shall be granted unless:

26 (a) the zoning ordinance of such town or such village, as applicable,
27 in which such property is located permits the construction or recon-

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

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1 construction of residential property for the purpose of providing living
2 quarters for senior citizens or disabled individuals;

3 (b) the property is located within the geographical area in which such
4 construction or reconstruction is permitted; and

5 (c) the residential property is so constructed or reconstructed such
6 that it is the principal place of residence for the owner.

7 3. Such exemption shall be applicable only to construction or recon-
8 struction which occurred subsequent to the effective date of this
9 section for such town, and subsequent to the effective date of the chap-
10 ter of the laws of two thousand twenty-six which amended this section
11 for such village, and shall only apply during taxable years in which
12 such living quarters are the legal residence of the senior citizen or
13 disabled person.

14 4. Such exemption from taxation shall be granted upon an application
15 which shall include a statement that a qualified senior citizen or disa-
16 bled individual resides at the residence and shall be made annually upon
17 a form to be promulgated by the office of real property services and
18 filed by the owner of such property to the assessor of such town or such
19 village, as applicable, which has the power to assess property for taxa-
20 tion on or before the appropriate taxable status date of such town or
21 such village, as applicable. If the assessor is satisfied that the prop-
22 erty is qualified for an exemption pursuant to this section, then such
23 residential improvements shall be exempt from taxation and special ad
24 valorem levies as herein provided.

25 5. Any conviction of having made any willful false statements in the
26 application for such exemption shall result in the revocation thereof,
27 be punishable by a civil penalty of not more than two hundred dollars
28 and shall disqualify the applicant or applicants from further exemptions
29 for a period of two years.

30 § 2. This act shall take effect immediately and shall apply to taxable
31 years beginning on or after the first of January next succeeding the
32 date on which it shall have become a law.