

STATE OF NEW YORK

5069

2025-2026 Regular Sessions

IN SENATE

February 18, 2025

Introduced by Sens. GRIFFO, TEDISCO -- read twice and ordered printed,
and when printed to be committed to the Committee on Aging

AN ACT to amend the real property tax law, in relation to providing a
filing extension for the "enhanced" STAR exemption to eligible appli-
cants

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

1 Section 1. Subdivision 6 of section 425 of the real property tax law
2 is amended by adding a new paragraph (a-3) to read as follows:

3 (a-3) Notwithstanding any provision of law to the contrary, where an
4 initial application for the "enhanced" STAR exemption authorized by
5 subdivision four of this section has not been filed on or before the
6 taxable status date, and the applicant is otherwise entitled to the
7 exemption, such applicant shall be granted a one-time extension of the
8 filing deadline. The applicant shall submit a written request to the
9 commissioner asking them to extend the filing deadline and grant the
10 exemption. The commissioner shall grant the exemption if the commission-
11 er is satisfied that (i) the applicant has not been granted such exten-
12 sion before and (ii) the applicant is otherwise entitled to the
13 exemption. The commissioner shall mail notice of their determination to
14 such owner and the assessor. If the determination states that the
15 commissioner has granted the exemption, the assessor shall thereupon be
16 authorized and directed to correct the assessment roll accordingly, or,
17 if another person has custody or control of the assessment roll, to
18 direct that person to make the appropriate corrections. If the
19 correction is not made before school taxes are levied, the failure to
20 take the exemption into account in the computation of the tax shall be
21 deemed a "clerical error" for purposes of title three of article five of
22 this chapter, and shall be corrected accordingly.

23 § 2. This act shall take effect immediately.

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

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