STATE OF NEW YORK

5876

2025-2026 Regular Sessions

IN SENATE

March 3, 2025

Introduced by Sen. LANZA -- 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 eligibility for the disabled homeowners' exemption for a surviving spouse of a deceased person with a disability

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

Section 1. Paragraph (a) of subdivision 1 of section 459-c of the real property tax law, as amended by chapter 209 of the laws of 2024, is amended to read as follows:

(a) ***(i)*** Real property owned by one or more persons with disabilities, or real property owned by a married person or a married couple, or by siblings, at least one of whom has a disability, or a person with a disability who has their primary residence in a special needs trust, or a property owner who has a tenant with a disability whose lease provides them with a life interest in the property as long as the tenant remains in residence, or real property owned by one or more persons, some of whom qualify under this section and the others of whom qualify under section four hundred sixty-seven of this title, and whose income, as hereafter defined, is limited by reason of such disability, shall be exempt from payments in lieu of taxes (PILOT) to the battery city park authority or from taxation by any municipal corporation in which located to the extent of fifty per centum of the assessed valuation thereof as hereinafter provided. After a public hearing, the governing board of a county, city, town or village may adopt a local law and a school district, other than a school district subject to article fifty-two of the education law, may adopt a resolution to grant the exemption authorized pursuant to this section.

(ii) Notwithstanding the provisions of this section or any other provision of law, rule or regulation, if a person is eligible for the exemption set forth in subparagraph (i) of this paragraph and predeceas-

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

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es their spouse, such surviving spouse shall be eligible for such exemption; provided, that the surviving spouse satisfies all other requirements set forth in this section.

§ 2. This act shall take effect immediately and shall apply to the taxable year of 2025 and thereafter.