

STATE OF NEW YORK

7335

2025-2026 Regular Sessions

IN SENATE

April 10, 2025

Introduced by Sen. MARTINEZ -- 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 enhanced eligibility requirements of STAR

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

1 Section 1. Clause (C-1) of subparagraph (i) of paragraph (b) of subdivision 4 of section 425 of the real property tax law, as added by
2 section 1 of part NN of chapter 59 of the laws of 2014, is amended to
3 read as follows:

4 (C-1) Notwithstanding the provisions of clause (C) of this subparagraph,
5 in the event that a senior citizen, as a result of the death of
6 ~~[his or her]~~ such senior citizen's spouse, or upon retirement, experiences
7 a decrease in income such that ~~[he or she]~~ such senior citizen
8 would qualify for the enhanced exemption if ~~[his or her]~~ such senior
9 citizen's eligibility were based upon ~~[his or her]~~ such senior citizen's
10 income for the income tax year immediately subsequent to the income tax
11 year that would otherwise be applicable pursuant to clause (C) of this
12 subparagraph, then the eligibility of such senior citizen for the
13 enhanced exemption on the applicable taxable status date shall be determined
14 based upon ~~[his or her]~~ such senior citizen's income for such
15 later income tax year; provided that the income tax return for such year
16 has been filed with the appropriate state or federal agency and a copy
17 thereof has been filed with the assessor on or before the applicable
18 taxable status date, or other documentation of income eligibility has
19 been filed with the assessor on or before the applicable taxable status
20 date.

21
22 § 2. This act shall take effect immediately and shall apply to school
23 years commencing on or after the first of January next succeeding the
24 date on which it shall have become a law.

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

LBD06856-01-5