

STATE OF NEW YORK

8527

2025-2026 Regular Sessions

IN SENATE

October 15, 2025

Introduced by Sen. KAVANAGH -- read twice and ordered printed, and when printed to be committed to the Committee on Rules

AN ACT to amend the real property tax law, in relation to the clergy property tax exemption

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

1 Section 1. Subdivisions 1 and 2 of section 460 of the real property
2 tax law, subdivision 1 as amended and subdivision 2 as added by chapter
3 261 of the laws of 1992 and subdivision 2 as further amended by subdivi-
4 sion (b) of section 1 of part W of chapter 56 of the laws of 2010, are
5 amended to read as follows:

6 (1) Real property owned or held in the cooperative form of ownership
7 by a minister of the gospel, priest or rabbi of any denomination, an
8 actual resident and inhabitant of this state, who is engaged in the work
9 assigned by the church or denomination of which [~~he or she~~] such person
10 is a member, or who is unable to perform such work due to impaired
11 health or is over seventy years of age, and real property owned by [~~his~~
12 ~~or her~~] such person's unremarried surviving spouse while an actual resi-
13 dent and inhabitant of this state, shall be exempt from taxation to the
14 extent of fifteen hundred dollars.

15 (2) An exemption may be granted pursuant to this section only upon
16 application by the owner or owners of the property on a form prescribed
17 or approved by the commissioner. The application shall be filed with the
18 assessor of the appropriate county, city, town or village on or before
19 the taxable status date of such county, city, town or village.

20 § 2. Paragraph (f) of subdivision 2 of section 467-a of the real prop-
21 erty tax law, as amended by chapter 422 of the laws of 2021, is amended
22 to read as follows:

23 (f) For purposes of this subdivision, a qualified property shall be
24 deemed not to be receiving complete or partial real property tax
25 exemption or tax abatement if the qualified property is, or certain

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

LBD13446-01-5

1 dwelling units therein are, receiving benefits pursuant to section four
2 hundred, four hundred two, four hundred four, four hundred six, four
3 hundred eight, four hundred ten, four hundred ten-a, four hundred
4 twelve, four hundred twelve-a, four hundred sixteen, four hundred eigh-
5 teen, four hundred twenty-a, four hundred twenty-b, four hundred twen-
6 ty-five, four hundred thirty-six, four hundred fifty-eight, four hundred
7 fifty-eight-a, four hundred fifty-nine-c, four hundred sixty, four
8 hundred sixty-two, four hundred sixty-seven, four hundred sixty-seven-b,
9 four hundred ninety-nine-bbb, or four hundred ninety-nine-bbbb of this
10 article, or if the qualified property is receiving a tax abatement but
11 not a tax exemption pursuant to section four hundred eighty-nine of this
12 article.

13 § 3. This act shall take effect immediately.