STATE OF NEW YORK

8726

IN SENATE

January 7, 2026

Introduced by Sen. WEIK -- 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 requiring applications for property tax exemptions by nonprofit organizations be filed at the time of purchase of a property

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

Section 1. Subdivision 11, subparagraph (ii) of paragraph (a) and subparagraph (i) of paragraph (b) of subdivision 16 of section 420-a of the real property tax law, subdivision 11 as added by chapter 261 of the laws of 1992 and as further amended by subdivision (b) of section 1 of part W of chapter 56 of the laws of 2010, and subparagraph (ii) of paragraph (a) and subparagraph (i) of paragraph (b) of subdivision 16 as added by chapter 358 of the laws of 2018, are amended to read as follows:

11. An exemption may be granted pursuant to this section upon application by the owner on a form prescribed by the commissioner or any comparable form, which application may be filed with the assessor of the appropriate county, city, town or village on or before the applicable taxable status date. **Such application shall be filed at the time of purchase of the property. The buyer's attorney or authorized agent responsible for filing who fails to timely file such application shall be fined in an amount equivalent to twenty-five percent of the property's assessed taxes.** Where the assessor receives no such application, the assessor may nevertheless grant the exemption provided the assessor personally inspects the property and certifies in writing that it satisfies all of the requirements for exemption set forth in this section. Where property is not granted an exemption pursuant to this section, the owner may seek judicial review pursuant to article seven of this chapter or article seventy-eight of the civil practice law and rules.

(ii) Where a nonprofit organization that meets the requirements for an exemption pursuant to this section, purchases property after the levy of taxes, such nonprofit organization may, if permitted by a local law, ordinance or resolution of the municipal corporation in which the

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

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nonprofit organization is located, file an application for exemption with the assessor [~~no later than the time specified in such local law, ordinance or resolution~~]. **Such application shall be filed at the time of purchase of the property. A nonprofit organization's attorney or authorized representative who fails to timely file such application shall be fined in an amount equivalent to twenty-five percent of the property's assessed taxes.** The assessor shall make a determination of whether the parcel would have qualified for exempt status on the tax roll on which the taxes were levied, had title to the parcel been in the name of the applicant on the taxable status date applicable to the tax roll. The application shall be on a form prescribed by the commissioner. The assessor, no later than thirty days after receipt of such application, shall notify both the applicant and the board of assessment review, by first class mail, of the exempt amount, if any, and the right of the owner to a review of the exempt amount upon the filing of a written complaint. Such complaint shall be on a form prescribed by the commissioner and shall be filed with the board of assessment review within twenty days of the mailing of such notice. If no complaint is received, the board of assessment review shall so notify the assessor and the exempt amount determined by the assessor shall be final. If the applicant files a complaint, the board of assessment review shall schedule a time and place for a hearing with respect thereto no later than thirty days after the mailing of the notice by the assessor. The board of assessment review shall meet and determine the exempt amount, and shall immediately notify the assessor and the applicant, by first class mail, of its determination. The amount of exemption determined pursuant to this paragraph shall be subject to review as provided in article seven of this chapter. Such a proceeding shall be commenced within thirty days of the mailing of the notice of the board of assessment review to the new owner as provided in this paragraph.

(i) Notwithstanding the provisions of this section, where a nonprofit organization that meets the requirements for an exemption pursuant to this section, purchases property after the taxable status date but prior to the levy of taxes, such nonprofit organization may, if permitted by a local law, ordinance or resolution of the municipal corporation in which the nonprofit organization is located, file an application for an exemption with the assessor [~~within thirty days of the transfer of title to such nonprofit organization~~]. **Such application shall be filed at the time of purchase of the property. A nonprofit organization's attorney or authorized representative who fails to timely file such application shall be fined in an amount equivalent to twenty-five percent of the property's assessed taxes.** The assessor shall make a determination within thirty days after receipt of such application of whether the applicant would qualify for an exemption pursuant to this section on the assessment roll if title had been in the name of the applicant on the taxable status date applicable to such assessment roll. The application shall be made on a form prescribed by the commissioner.

§ 2. This act shall take effect January 1, 2027.