The New York State Assembly
Annual Report

2025



Committee on
Real Property Taxation

Speaker Carl E. Heastie
Jaime R. Williams, CHAIR

JAIME R. WILLIAMS
Assemblywoman 59th District

THE ASSEMBLY
STATE OF NEW YORK
ALBANY

CHAIR
Real Property Taxation

COMMITTEES
Agriculture
Environmental Conservation
Government Operations
Transportation

December 15, 2025

The Honorable Carl Heastie
Speaker of the Assembly
Room 932 – Legislative Office Building
Albany, New York 12248

Dear Speaker Heastie:

I am pleased to submit the 2025 Annual Report of the Assembly Standing Committee on Real Property Taxation. Our accomplishments during the 2025 Legislative Session reflect the Committee's and my own commitment to supporting communities and municipalities across New York State. This year, the Committee met seven times and reported twenty-eight bills. We reported proposed legislation in several areas including general administration, real property tax relief programs, and exemption administration.

In addition to our legislative responsibilities, the Committee collaborated extensively with the Executive, Senate, NYS Department of Taxation and Finance, and the NYC Department of Finance throughout the budget process. We negotiated reforms to the School Tax Relief (STAR) Program by easing age and income requirements, streamlining income verification, and standardizing eligibility determination and protest procedures. Additionally, the enacted budget reformed the New York City Industrial and Commercial Abatement Program (ICAP) by removing parking facilities and storage facilities from eligibility and by designating Governor's Island as a special abatement area.

The Committee will continue to focus on legislation that will provide real property tax relief, improve assessment practices, enhance efficiency, and reduce costs in real property tax administration. The Committee will also continue to examine the effects of real property tax exemptions and explore how to best assist local governments in maintaining a healthy and stable tax base. Moreover, it is important to address inequitable property tax practices for one- and two-family homes, co-ops, and condos, especially in New York City. I look forward to collaborating with leadership to develop solutions to these complex problems and move New York forward to more equitable property tax practices.

As I conclude my fourth year as Chairwoman, I want to express my deep appreciation for the dedication and expertise of the Real Property Tax Committee members. Their knowledge and enthusiasm was instrumental in making this a productive and impactful year.

Sincerely,

Jaime Williams

Jaime R. Williams, Chairperson
Real Property Taxation Committee

2025 ANNUAL REPORT

NEW YORK STATE ASSEMBLY

STANDING COMMITTEE ON REAL PROPERTY TAXATION

Jaime R. Williams, Chairperson

Members of the Committee

Majority	Minority
George Alvarez	Andrea Bailey
Noah Burroughs	Brian Miller
Simcha Eichenstein	Chris Tague
Zohran K. Mamdani	
Kwani O'Pharrow	
Gabriella Romero	

Committee Staff

Matthew Henning, Assistant Secretary for Program and Policy
Adam Tenney, Legislative Analyst
Michael Sullivan, Counsel
Robert Zullo, Committee Clerk
Bethany Benavides, Program and Counsel Secretary

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I. FY 2025-2026 REAL PROPERTY TAX BUDGET INITIATIVES

The enacted 2025-26 State Fiscal Year Budget includes the following Article VII provisions:

- The Committee successfully negotiated the Executive proposal to reform the School Tax Relief (STAR) Program by easing age and income requirements, streamlining income verification, and standardizing eligibility determination and protest procedures. (REV O)

- The Committee successfully negotiated the Executive proposal to reform the New York City Industrial and Commercial Abatement Program (ICAP) by removing parking facilities and storage facilities from eligibility and by designating Governors Island as a special abatement area. (PPGG S)

II. LEGISLATION

A. General Administration

Amends Installment Payment Due Date Disclosures on Real Property Tax Statements
A.415 (Shimsky); Chapter 73 of the Laws of 2025
This chapter makes technical amendments to ensure the effective and correct implementation of Chapter 373 of the Laws of 2024.

Amends Provisions Related to Enacting a Homestead Exemption
A.2436 (Schiavoni); Chapter 90 of the Laws of 2025
This chapter makes technical amendments to ensure the effective and correct implementation of Chapter 645 of the Laws of 2024.

Requires Regular Reassessments Statewide
A.3811 (Williams); Reported to Ways and Means
This legislation would require every assessing unit in New York State to conduct a reassessment at least every eight years.

Establishes a System for Taxing State-Owned Land
A.3854 (Williams); Reported to Ways and Means
This legislation would establish a uniform system for taxing State-owned land.

Extends Limitation on Shifts Between Homestead and Non-Homestead Property Tax Classes
A.4390 (Carroll P); Chapter 158 of the Laws of 2025
This law extends the 1% limitation on annual property tax shifts between homestead and non-homestead classes in the Town of Orangetown, Rockland County.

Extends Limitation on Shifts Between Homestead and Non-Homestead Property Tax Classes
A.4391 (Carroll P); Chapter 190 of the Laws of 2025
This law extends the 1% limitation on annual property tax shifts between homestead and non-homestead classes in the Town of Clarkstown, Rockland County.

Extends Limitation on Shifts Between Homestead and Non-Homestead Property Tax Classes
A.5364 (Carroll P); Chapter 340 of the Laws of 2025
This law extends the 1% limitation on annual property tax shifts between homestead and non-homestead classes in the Town of Haverstraw, Rockland County.

Expands the Availability of the Redevelopment Inhibited Property Tax Exemption
A.6770 (Griffin); Chapter 434 of the Laws of 2025
This law makes the Redevelopment Inhibited Property Tax Exemption available statewide.

Establishes a Uniform Assessment Model for Solar and Wind Energy Systems
A.8332 (Lasher); Chapter 575 of the Laws of 2025
This law establishes a uniform assessment model for solar and wind energy systems.

Limits Class Shifts in Special Assessing Units and Homestead and Non-Homestead Properties
A.8568 (Lavine); Chapter 241 of the Laws of 2025
This law limits property tax shifts to 1% between classes in special assessing units and between homestead and non-homestead classes in Suffolk County and Nassau County.

B. Real Property Tax Relief Programs

Authorizes Municipalities to Offer Tax Relief for Seriously Disabled Veterans
A.74 (Pheffer Amato); Chapter 672 of Laws of 2025
This law establishes a full real property tax exemption for veterans rated 100% disabled by the United States Department of Veterans Affairs.

Authorizes Municipalities to Offer Tax Relief for Certain Transfers of Residential Property
A.355-C (Barrett); Chapter 432 of the Laws of 2025
This law establishes a property tax exemption of 25-75% of the assessed value of the property for certain residential properties subject to government, nonprofit, or community agreements and sold or leased to qualified low-income households.

Amends Provisions Related to Assessment Relief for Natural Disasters
A.416 (Shimsky); Chapter 95 of the Laws of 2025
This law amends the Climate Change Property Tax Relief Act to expand relief to special districts and owner-occupied small businesses, change the benefit from a tax abatement to a temporary exemption of up to four years, and set up a damage-based schedule for exemptions.

Amends Provisions Related to Tax Relief for Rescue Workers
A.2437 (Schiavoni); Chapter 85 of the Laws of 2025
This law makes amendments required to effectuate a real property tax exemption for enrolled members of the East Hampton Volunteer Ocean Rescue and Auxiliary Squad.

Amends Provisions Related to Tax Relief for Rescue Workers
A.2438 (Schiavoni); Chapter 84 of the Laws of 2025
This law makes amendments required to effectuate a real property tax exemption for enrolled members of ocean rescue squads in certain municipalities.

Authorizes Municipalities to Expand Tax Relief for Certain Senior Homeowners
A.3698-A (Weprin); Chapter 581 of the Laws of 2025
This law authorizes municipalities to adopt new income categories and corresponding exemptions for senior homeowners with incomes below the maximum income eligibility level.

Authorizes Municipalities to Offer Tax Relief to Spouses of Police Officers Killed in Action
A.3729 (Williams); Chapter 670 of laws of 2025
This law establishes a real property tax exemption for surviving spouses of police officers killed in action.

Authorizes Municipalities to Offer Tax Relief to Child Day Cares
A.3878 (Williams); Referred to Ways and Means
This legislation would establish real property tax exemption of 50% of the assessed value for real property owned by an individual or corporation for the purpose of operating a child day care.

Authorizes Municipalities to Expand Tax Relief for Certain Spouses of Deceased Firefighters
A.5619 (Stern); Chapter 592 of the Laws of 2025
This law amends the volunteer firefighter and ambulance workers exemption program relating to un-remarried spouses of volunteer firefighters or volunteer ambulance workers who were killed in the line of duty. This law allows a locality to reduce the required time served to anywhere between two to five years.

Expands the New York City Childcare Center Tax Abatement
A.8028 (Hevesi); Chapter 609 of the Laws of 2025
This law expands the NYC Childcare Center Tax Abatement by increasing the basic abatement limit to a maximum $70,000 annually, not to exceed $350,000 in aggregate, and by increasing the enhanced abatement limit for childcare deserts to a maximum $150,000 annually, not to exceed $750,000 in aggregate. The abatement application date is extended by two years until 2027, and the expiration date is extended by two years until 2032.

Extends the Adoption Period for Tax Relief Program for Certain Volunteer Emergency Workers
A.8657 (Otis); Chapter 244 of the Laws of 2025
This law provides an additional three years for municipalities to adopt the statewide real property tax exemption for volunteer firefighters and ambulance workers.

III. NOT-FOR-PROFIT RETROACTIVE REAL PROPERTY TAX EXEMPTIONS

Assessors in several jurisdictions were authorized to accept real property tax exemption applications after the applicable taxable status date for certain properties owned by religious organizations, municipalities, educational institutions, and other nonprofit entities. In most cases, the property was purchased or acquired after the taxable status date. In some instances, the property owners were unaware of the need to file annual exemption applications.

The following bills grant the local assessor the authority to review these applications and determine whether the entity qualifies for property tax exempt status. If the assessor determines the nonprofit entity is eligible, the governing body or tax department may, in its sole discretion, provide for the refund of those taxes paid and cancel the fines, penalties, or interest remaining unpaid. The following is a list, by chapter number, of the organization name and taxing jurisdiction affected by this legislation.

Chapter No.	Bill No.	Organization Name	Assessment Jurisdiction (S)
456	A.8193	Calvary Full Gospel Assembly of God Church	Town of Brookhaven
457	A.8335	St. Mary AME Zion Church	Town of Brookhaven
463	A.8601-A	New Hour for Women and Children-LI, Inc.	Town of Islip
475	A.8566	Yeshivas Nachlas Sofrim Inc.	Town of Ramapo
476	A.8565	Lev Teen Center	Town of Ramapo
658	A.6657	Thiells-Roseville Fire District	Town of Haverstraw
687	A.46	Bedford Hills Fire District	Town of Bedford

IV. OUTLOOK FOR 2026

Real property tax assessments and exemptions determine the distribution of tax liability imposed on residential, commercial, and industrial real property by local governments and school districts. The Committee is responsible for legislation that sets policies for equity and fairness in the determination of real property tax assessments, and for reducing the overall tax burden.

In 2026, the Committee will continue to review and consider legislation that will improve the real property taxation and assessment system by implementing real property tax relief, improved assessment practices, and real property tax exemptions:

Real Property Tax Relief: With some of the highest real property taxes in the country, real property taxation has attracted increasing attention and public scrutiny, as many people find the cost of living in New York State to be increasingly burdensome. In 2026, the Real Property Taxation Committee plans to continue its efforts to address the effectiveness and sustainability of current tax relief efforts including the STAR exemption program**,** as well as the use of various exemptions in providing real property tax relief. It will also strive to find alternatives to programs that are identified as being inadequate or unsuccessful.

Assessment Practices: As the foundation of the real property tax system is the assessment process, it is imperative that accurate and up-to-date information serve as the basis for assessments. The Committee will continue to advance proposals that will encourage taxing jurisdictions to use up-to-date, full-value assessment practices. It will also continue to promote transparent assessment practices, thus ensuring that taxpayers have access to assessment information so they may be active participants in the assessment process. Additionally, the Committee will continue to explore ways to integrate new technologies into real property assessment administration to streamline processes, decrease costs to the State and local governments, and provide greater access to assessment data for taxpayers.

Exemptions: There are over one hundred real property tax exemptions applicable to private real property. While these exemptions provide savings for certain property owners, they, in turn, shift the burden to other parties. As more properties become partially or wholly exempt from taxation in a community, the tax base becomes eroded and those property owners that do not receive exemptions experience tax increases. Because of this, the Real Property Taxation Committee has made it a priority to scrutinize new exemption proposals and will continue to examine the fairness of preexisting exemptions to avoid unduly compromising the tax base.

APPENDIX A

2025 SUMMARY SHEET

SUMMARY OF ACTION ON ALL BILLS

REFERRED TO THE COMMITTEE ON

Real Property Taxation

TOTAL NUMBER OF COMMITTEE MEETINGS HELD 7

	ASSEMBLY BILLS	SENATE BILLS	TOTAL BILLS
BILLS REPORTED FAVORABLE TO:			
Codes	0	0	0
Judiciary	0	0	0
Ways and Means	28	0	28
Rules	0	0	0
Floor	0	0	0
TOTAL	28	0	28
COMMITTEE ACTION			
Held For Consideration	1	0	1
Defeated	0	0	0
Enacting Clause Stricken	1	0	1
REMAINING IN COMMITTEE	153	19	172

BILLS REFERENCE CHANGED TO:

Ways and Means 6

TOTAL	6	0	6

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APPENDIX B
2025 ENACTED REAL PROPERTY TAXATION LEGISLATION

Chapter No.	Bill No.	Sponsor	Description
73	A.415	Shimsky	Amends installment payment due date disclosures on real property tax statements
84	A.2438	Schiavoni	Amends provisions related to tax relief for rescue workers
85	A.2437	Schiavoni	Amends provisions related to tax relief for rescue workers
90	A.2436	Schiavoni	Amends provisions related to enacting a homestead exemption
95	A.416	Shimsky	Amends provisions related to assessment relief for natural disasters
158	A.4390	Carroll, P.	Extends limitation on shifts between homestead and non-homestead property tax classes
190	A.4391	Carroll, P.	Extends limitation on shifts between homestead and non-homestead property tax classes
241	A.8568	Lavine	Limits class shifts in special assessing units and homestead and non-homestead properties
244	A.8657	Otis	Extends the adoption period for tax relief program for certain volunteer emergency workers
340	A.5364	Carrol, P.	Extends limitation on shifts between homestead and non-homestead property tax classes
432	A.355-C	Barrett	Authorizes municipalities to offer tax relief for certain transfers of residential property
434	A.6770	Griffin	Expands the availability of the redevelopment inhibited property tax exemption
456	A.8193	DeStefano	Authorizes retroactive exemption for the Calvary Full Gospel Assembly of God Church in Brookhaven
457	A.8335	Kassay	Authorizes retroactive exemption for the St. Mary AME Zion Church in Brookhaven
463	A.8601-A	Ramos	Authorizes retroactive exemption for New Hour for Women and Children-LI, Inc. in Islip
475	A.8566	Brabenec	Authorizes retroactive exemption for Yeshivas Nachlas Sofrim Inc. in Rampo
476	A.8565	Brabenec	Authorizes retroactive exemption for Lev Teen Center in Rampo
575	A.8332	Lasher	Establishes a uniform assessment model for solar and wind energy systems
581	A.3698-A	Weprin	Authorizes municipalities to expand tax relief for certain senior homeowners
592	A.5619	Stern	Authorizes municipalities to expand tax relief for certain spouses of deceased firefighters

609	A.8028	Hevesi	Expands the New York City childcare center tax abatement
658	A.6657	Carrol, P.	Authorizes retroactive exemption for Thiells-Roseville fire district
670	A.3729	Williams	Authorizes municipalities to offer tax relief to spouses of police officers killed in action
672	A.74	Pheffer-Amato	Authorizes municipalities to offer tax relief for seriously disabled veterans
687	A.46	Burdick	Authorizes retroactive exemption for Bedford Hills Fire District

APPENDIX C
2025 REAL PROPERTY TAX LEGISLATION - PASSED ASSEMBLY ONLY

Bill No.	Sponsor	Description
A.7986-A	Brown K	This legislation would allow the assessor of the Town of Huntington, County of Suffolk, to accept an application for a retroactive exemption for school and real property taxes from the Centerport Fire District for the 2022-2023 assessment roll.