



NEW YORK STATE SENATOR

Anna M. Kaplan

Gov. Cuomo Signs Kaplan Bill Expanding Tax Exemptions for People with Disabilities

SENATOR ANNA M. KAPLAN December 17, 2019

| ISSUE: **DISABILITY RIGHTS, DISABILITY, ACCESSIBILITY, HANDICAPPED ACCESSIBILITY, PROPERTY TAX EXEMPTIONS**



CARLE PLACE, NY (December 17, 2019) -- Governor Andrew M. Cuomo has signed bill A.5137/S.6452 into law, which will allow for additional property tax exemptions for residential real property when an improvement has been made to enhance accessibility for a physically disabled homeowner. The bill, sponsored by **Senator Anna M. Kaplan** and **Assemblywoman Sandy Galef**, offers critical financial relief for individuals with disabilities and their families,

and helps them to maintain an independent lifestyle at home.

Senator Anna M. Kaplan said “No New Yorker should be penalized for making necessary accessibility improvements just so they can continue to live a safe, independent lifestyle. This new law will provide critical tax relief to New Yorkers with disabilities so they can maintain their quality of life in their own homes.”

Assemblywoman Sandy Galef said, “It is so important that New Yorkers with disabilities are given all the tools needed to make sure that they are safe and comfortable in their own homes. This law helps make our tax law more equitable and accommodating for people with disabilities.”

The cost to families and individuals who must make changes to their homes to accommodate for a physical disability can be tremendous. And yet these building modifications, unlike voluntary aesthetic changes, are necessary to appropriately care for people with physical disabilities. With this newly expanded tax exemption, any increase in property value as a result of necessary accessibility modifications can be exempted from overall property tax calculations. Modifications covered under the law include ramps, grab bars, alterations to light and heating systems, and more. This bill ensures that property taxes for New Yorkers with disabilities and their families remains manageable.

Currently, New York law allows municipalities to implement this tax relief for eligible homeowners, but the law leaves out an important portion of the total tax burden owed by New Yorkers – services provided by “special districts.” Some examples of special districts are water districts, sanitation districts, library districts, and fire districts. This new law allows the exemption offered in municipalities to also be provided by special districts, ensuring continuity in this critical tax relief across all taxing entities.

The bill was signed as Chapter 649 and will take effect immediately.

2019-S6452

Disabled, Disability, Property Tax, Tax Exemption, Special District

- Introduced

- ◦ In Committee Assembly
 - In Committee Senate

- ◦ On Floor Calendar Assembly
 - On Floor Calendar Senate

- ◦ Passed Assembly
 - Passed Senate

- Delivered to Governor

- Signed By Governor

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Permits special districts to adopt local laws providing for an exemption for improvements to residential real property for facilitating accessibility of such property to a physically disabled owner

June 11, 2019

Senate Floor Calendar

Sponsored by [Anna M. Kaplan](#)

Do you support this bill?