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I N   S E N A T E

February 26, 2014

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Introduced by Sen. MARTINS -- 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 the real property tax exemption for persons with disabilities and limited incomes

THE PEOPLE OF THE STATE OF NEW YORK, REPRESENTED IN SENATE AND ASSEMBLY, DO ENACT AS FOLLOWS:

- 1     Section 1. Subparagraph (i) of paragraph (b) of subdivision 2 of  
2     section 459-c of the real property tax law, as amended by chapter 265 of  
3     the laws of 2013, is amended to read as follows:  
4     (i) is certified to receive social security disability insurance  
5     (SSDI) or supplemental security income (SSI) benefits under the federal  
6     Social Security Act, or IF SUCH PERSON IS UNABLE TO OBTAIN SUCH CERTIF-  
7     ICATION DUE TO A LACK OF SUFFICIENT WORK CREDITS TO QUALIFY FOR SSDI  
8     BENEFITS, A DENIAL OR DISAPPROVAL LETTER OR NOTICE OF DISAPPROVED CLAIM  
9     FROM THE SOCIAL SECURITY ADMINISTRATION (SSA) TOGETHER WITH A MEDICAL  
10    CERTIFICATION OF THE INDIVIDUAL'S QUALIFYING DISABILITY PREPARED BY A  
11    DULY LICENSED PHYSICIAN SHALL BE DEEMED SUFFICIENT IN LIEU OF AN SSA  
12    CERTIFICATION, OR  
13    S 2. The closing paragraph of subdivision 2 of section 459-c of the  
14    real property tax law, as amended by chapter 265 of the laws of 2013, is  
15    amended to read as follows:  
16    An award letter from the Social Security Administration or the Rail-  
17    road Retirement Board, or a certificate from the state commission for  
18    the blind, or an award letter from the United States Postal Service, or  
19    an award letter from the United States department of veterans affairs  
20    shall be submitted as proof of disability. IF A PERSON IS UNABLE TO  
21    OBTAIN AN AWARD LETTER FROM THE SOCIAL SECURITY ADMINISTRATION DUE TO  
22    INSUFFICIENT WORK CREDITS TO QUALIFY FOR SSDI, A DENIAL OR DISAPPROVAL  
23    LETTER OR NOTICE OF DISAPPROVED CLAIM FROM THE SOCIAL SECURITY ADMINIS-  
24    TRATION TOGETHER WITH A MEDICAL CERTIFICATION OF THE INDIVIDUAL'S QUALI-  
25    FYING DISABILITY PREPARED BY A DULY LICENSED PHYSICIAN SHALL BE DEEMED  
26    SUFFICIENT IN LIEU OF AN AWARD LETTER FROM THE SOCIAL SECURITY ADMINIS-  
27    TRATION.  
28    S 3. This act shall take effect immediately.

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

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