

7914--A

2015-2016 Regular Sessions

I N A S S E M B L Y

May 29, 2015

Introduced by M. of A. CYMBROWITZ, LINARES, BARRON -- read once and referred to the Committee on Aging -- reported and referred to the Committee on Ways and Means -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

AN ACT to amend the real property tax law and the administrative code of the city of New York, in relation to the tax abatement and exemption of rental units occupied in part by certain persons sixty-two years of age and older or persons with disabilities

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

1 Section 1. Subdivision 2 of section 467-b of the real property tax law
2 is amended by adding a new paragraph (c) to read as follows:
3 (C) PROVIDED, HOWEVER, THAT IN A CITY OF A POPULATION OF ONE MILLION
4 OR MORE, WHERE THE HEAD OF HOUSEHOLD HAS BEEN GRANTED A RENT INCREASE
5 EXEMPTION ORDER THAT IS IN EFFECT AS OF JANUARY FIRST, TWO THOUSAND
6 FIFTEEN OR TAKES EFFECT ON OR BEFORE JULY FIRST, TWO THOUSAND FIFTEEN,
7 THE AMOUNT DETERMINED BY PARAGRAPH (A) OF THIS SUBDIVISION SHALL BE AN
8 AMOUNT NOT IN EXCESS OF THE DIFFERENCE BETWEEN THE MAXIMUM RENT OR LEGAL
9 REGULATED RENT AND THE AMOUNT SPECIFIED IN SUCH ORDER, AS ADJUSTED BY
10 ANY OTHER PROVISION OF THIS SECTION.
11 S 2. Subparagraph 3 of paragraph d of subdivision 3 of section 467-b
12 of the real property tax law, as amended by section 1 of chapter 188 of
13 the laws of 2005, is amended to read as follows:
14 (3) where the head of the household does not receive a monthly allow-
15 ance for shelter pursuant to the social services law, the amount by
16 which the maximum rent or legal regulated rent of the subsequent dwell-
17 ing unit exceeds one-third of the combined income of all members of the
18 household, EXCEPT THAT THIS SUBPARAGRAPH SHALL NOT APPLY TO A HEAD OF
19 THE HOUSEHOLD WHO HAS BEEN GRANTED A RENT INCREASE EXEMPTION ORDER THAT
20 IS IN EFFECT AS OF JANUARY FIRST, TWO THOUSAND FIFTEEN OR TAKES EFFECT
21 ON OR BEFORE JULY FIRST, TWO THOUSAND FIFTEEN.

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

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1 S 3. Subparagraph 3 of paragraph e of subdivision 3 of section 467-b
2 of the real property tax law, as amended by section 1 of chapter 188 of
3 the laws of 2005, is amended to read as follows:

4 (3) where the head of the household does not receive a monthly allow-
5 ance for shelter pursuant to the social services law, the amount by
6 which the maximum rent or legal regulated rent of the subsequent dwell-
7 ing unit exceeds one-third of the combined income of all members of the
8 household, EXCEPT THAT THIS SUBPARAGRAPH SHALL NOT APPLY TO A HEAD OF
9 THE HOUSEHOLD WHO HAS BEEN GRANTED A RENT INCREASE EXEMPTION ORDER THAT
10 IS IN EFFECT AS OF JANUARY FIRST, TWO THOUSAND FIFTEEN OR TAKES EFFECT
11 ON OR BEFORE JULY FIRST, TWO THOUSAND FIFTEEN.

12 S 4. Paragraph g of subdivision 3 of section 467-b of the real proper-
13 ty tax law, as amended by section 1 of chapter 188 of the laws of 2005,
14 is amended to read as follows:

15 g. notwithstanding any other provision of law to the contrary, where a
16 head of the household holds a current, valid tax abatement certificate
17 and, after the effective date of this paragraph, there is a permanent
18 decrease in the combined income of all members of the household in an
19 amount which exceeds twenty percent of such income as represented in
20 such head of the household's last approved application for a tax abate-
21 ment certificate or for renewal thereof, such head of the household may
22 apply for a redetermination of the amount set forth therein. Upon appli-
23 cation, such amount shall be redetermined so as to re-establish the
24 ratio of adjusted rent to income which existed at the time of approval
25 of such head of the household's last application for a tax abatement
26 certificate or for renewal thereof; provided, however, that in no event
27 shall the amount of the adjusted rent be redetermined to be (i) in the
28 case of a head of the household who does not receive a monthly allowance
29 for shelter pursuant to the social services law, less than one-third of
30 the combined income of all members of the household UNLESS SUCH HEAD OF
31 THE HOUSEHOLD HAS BEEN GRANTED A RENT INCREASE EXEMPTION ORDER THAT IS
32 IN EFFECT AS OF JANUARY FIRST, TWO THOUSAND FIFTEEN OR TAKES EFFECT ON
33 OR BEFORE JULY FIRST, TWO THOUSAND FIFTEEN; or (ii) in the case of a
34 head of the household who receives a monthly allowance for shelter
35 pursuant to the social services law, less than the maximum allowance for
36 shelter which such head of the household is entitled to receive pursuant
37 to such law. For purposes of this paragraph, a decrease in the combined
38 income of all members of the household shall not include any decrease in
39 such income resulting from the manner in which income is calculated
40 pursuant to any amendment to paragraph c of subdivision one of this
41 section made on or after April first, nineteen hundred eighty-seven. For
42 purposes of this paragraph, "adjusted rent" shall mean maximum rent or
43 legal regulated rent less the amount set forth in a tax abatement
44 certificate.

45 S 5. Subdivision 2 of section 467-b of the real property tax law, as
46 added by chapter 689 of the laws of 1972, is amended to read as follows:

47 2. The governing body of any city, town or village is hereby author-
48 ized and empowered to adopt, after public hearing, in accordance with
49 the provisions of this section, a local law, ordinance or resolution
50 providing for the abatement of taxes of said municipal corporation
51 imposed on real property containing a dwelling unit as defined herein by
52 an amount not in excess of that portion of any increase in maximum rent
53 which causes such maximum rent to exceed one-third of the combined
54 income of all members of the household, EXCEPT THAT IN A CITY OF A POPU-
55 LATION OF ONE MILLION OR MORE WHERE THE HEAD OF THE HOUSEHOLD HAS BEEN
56 GRANTED A RENT INCREASE EXEMPTION ORDER THAT IS IN EFFECT AS OF JANUARY

FIRST, TWO THOUSAND FIFTEEN OR TAKES EFFECT ON OR BEFORE JULY FIRST, TWO THOUSAND FIFTEEN, SUCH ABATEMENT OF TAXES SHALL BE IN AN AMOUNT NOT IN EXCESS OF THE DIFFERENCE BETWEEN THE MAXIMUM RENT OR LEGAL REGULATED RENT AND THE AMOUNT SPECIFIED IN SUCH ORDER, AS ADJUSTED BY ANY OTHER PROVISION OF THIS SECTION.

S 6. Paragraph a of subdivision 3 of section 467-c of the real property tax law is amended by adding a new subparagraph 3 to read as follows:

(3) PROVIDED, HOWEVER, THAT IN A CITY OF A POPULATION OF ONE MILLION OR MORE, WHERE THE ELIGIBLE HEAD OF THE HOUSEHOLD HAS BEEN GRANTED A RENT INCREASE EXEMPTION ORDER AS A PERSON WITH A DISABILITY AS DEFINED IN PARAGRAPH M OF SUBDIVISION ONE OF THIS SECTION THAT IS IN EFFECT AS OF JANUARY FIRST, TWO THOUSAND FIFTEEN OR TAKES EFFECT ON OR BEFORE JULY FIRST, TWO THOUSAND FIFTEEN, THE AMOUNT DETERMINED BY SUBPARAGRAPH ONE OF THIS PARAGRAPH SHALL BE AN AMOUNT NOT IN EXCESS OF THE DIFFERENCE BETWEEN THE MAXIMUM RENT AND THE AMOUNT SPECIFIED IN SUCH ORDER, AS ADJUSTED BY ANY OTHER PROVISION OF THIS SECTION.

S 7. Subparagraph 3 of paragraph b of subdivision 3 of section 467-c of the real property tax law, as amended by chapter 420 of the laws of 1991, is amended to read as follows:

(3) where the head of the household does not receive a monthly allowance for shelter pursuant to the social services law, the amount by which the maximum rent or legal regulated rent of the subsequent dwelling unit exceeds one-third of the combined income of all members of the household, EXCEPT THAT THIS SUBPARAGRAPH SHALL NOT APPLY TO A HEAD OF THE HOUSEHOLD WHO HAS BEEN GRANTED A RENT INCREASE EXEMPTION ORDER AS A PERSON WITH A DISABILITY AS DEFINED IN PARAGRAPH M OF SUBDIVISION ONE OF THIS SECTION THAT IS IN EFFECT AS OF JANUARY FIRST, TWO THOUSAND FIFTEEN OR TAKES EFFECT ON OR BEFORE JULY FIRST, TWO THOUSAND FIFTEEN.

S 8. Paragraph d of subdivision 3 of section 467-c of the real property tax law, as amended by chapter 594 of the laws of 2002, is amended to read as follows:

d. notwithstanding any other provision of law to the contrary, where a eligible head of the household holds a current, valid rent increase exemption order/tax abatement certificate and, after the effective date of this paragraph, there is a permanent decrease in income in an amount which exceeds twenty percent of such income as represented in such eligible head of household's last approved application for a rent increase exemption order/tax abatement certificate or for renewal thereof, such eligible head of the household may apply for a redetermination of the amount set forth therein. Upon application, such amount shall be redetermined so as to re-establish the ratio of adjusted rent to income which existed at the time of approval of such eligible head of the household's last application for a rent increase exemption order/tax abatement certificate or for renewal thereof; provided, however, that in no event shall the amount of the adjusted rent be redetermined to be (i) in the case of an eligible head of the household who does not receive a monthly allowance for shelter pursuant to the social services law, less than one-third of income UNLESS SUCH HEAD OF THE HOUSEHOLD HAS BEEN GRANTED A RENT INCREASE EXEMPTION ORDER AS A PERSON WITH A DISABILITY AS DEFINED IN PARAGRAPH M OF SUBDIVISION ONE OF THIS SECTION THAT IS IN EFFECT AS OF JANUARY FIRST, TWO THOUSAND FIFTEEN OR TAKES EFFECT ON OR BEFORE JULY FIRST, TWO THOUSAND FIFTEEN; or (ii) in the case of an eligible head of the household who receives a monthly allowance for shelter pursuant to the social services law, less than the maximum allowance for shelter which such eligible head of the household is entitled to receive pursuant to law. For purposes of this paragraph, a

1 decrease in income shall not include any decrease in income resulting
2 from the manner in which income is calculated pursuant to any amendment
3 to paragraph f of subdivision one of this section made on or after April
4 first, nineteen hundred eighty-seven. For purposes of this paragraph,
5 "adjusted rent" shall mean maximum rent less the amount set forth in a
6 rent increase exemption order/tax abatement certificate.

7 S 9. Clause (a) of subparagraph (iv) of paragraph 2 of subdivision m
8 of section 26-405 of the administrative code of the city of New York, as
9 amended by local law number 98 of the city of New York for the year 1985
10 and subparagraph (iv) as renumbered by local law number 76 of the city
11 of New York for the year 2005, is amended to read as follows:

12 (a) in the case of a head of the household who does not receive a
13 monthly allowance for shelter pursuant to the social services law, (A)
14 the maximum rent for the housing accommodations exceeds one-third of the
15 aggregate disposable income, or (B) if any expected increase in the
16 maximum rent pursuant to paragraph two, three, four or five of subdivi-
17 sion a of this section, or subparagraph (a), (b), (c), (l) or (n) of
18 paragraph one of subdivision g of this section would cause such maximum
19 rent to exceed one-third of the aggregate disposable income, OR (C) IF
20 SUCH HEAD OF HOUSEHOLD HAS BEEN GRANTED A RENT INCREASE EXEMPTION ORDER
21 THAT IS IN EFFECT AS OF JANUARY FIRST, TWO THOUSAND FIFTEEN OR TAKES
22 EFFECT ON OR BEFORE JULY FIRST, TWO THOUSAND FIFTEEN REGARDLESS OF
23 WHETHER THE MAXIMUM RENT OR ANY EXPECTED INCREASE DESCRIBED IN THIS
24 CLAUSE EXCEEDS ONE-THIRD OF THE AGGREGATE DISPOSABLE INCOME; or

25 S 10. Item (iii) of subparagraph (a) of paragraph 3 of subdivision m
26 of section 26-405 of the administrative code of the city of New York, as
27 amended by chapter 737 of the laws of 1986, is amended to read as
28 follows:

29 (iii) NOTWITHSTANDING CLAUSE (I) OF THIS SUBPARAGRAPH, IN THE CASE OF
30 AN ELIGIBLE HEAD OF THE HOUSEHOLD WHO HAS BEEN GRANTED A RENT INCREASE
31 EXEMPTION ORDER THAT IS IN EFFECT AS OF JANUARY FIRST, TWO THOUSAND
32 FIFTEEN OR TAKES EFFECT ON OR BEFORE JULY FIRST, TWO THOUSAND FIFTEEN,
33 THAT THE LANDLORD MAY NOT COLLECT FROM THE TENANT TO WHOM IT IS ISSUED
34 RENT AT A RATE IN EXCESS OF THE AMOUNT SPECIFIED IN SUCH ORDER, EXCEPT
35 AS MAY BE ADJUSTED BY ANY OTHER PROVISION OF THIS CHAPTER; AND EXCEPT

36 (IV) that the landlord may collect from the tenants described in
37 [items] CLAUSE (i) and ITEMS (ii) AND (III) of this subparagraph
38 increases in rent pursuant to subparagraphs (d), (e), and (i) of para-
39 graph one of subdivision g of this section.

40 S 11. Paragraph 9 of subdivision m of section 26-405 of the adminis-
41 trative code of the city of New York, as amended by local law number 44
42 of the city of New York for the year 2009, is amended to read as
43 follows:

44 (9) Notwithstanding any other provision of law to the contrary, where
45 a head of household holds a current, valid rent exemption order and,
46 after the effective date of this paragraph, there is a permanent
47 decrease in aggregate disposable income in an amount which exceeds twen-
48 ty percent of such aggregate disposable income as represented in such
49 head of the household's last approved application for a rent exemption
50 order or for renewal thereof, such head of the household may apply for a
51 redetermination of the amount set forth therein. Upon application, such
52 amount shall be redetermined so as to re-establish the ratio of adjusted
53 rent to aggregate disposable income which existed at the time of the
54 approval of such eligible head of the household's last application for a
55 rent exemption order or for renewal thereof; provided, however, that in
56 no event shall the amount of the adjusted rent be redetermined to be (i)

1 in the case of a head of the household who does not receive a monthly
2 allowance for shelter pursuant to the social services law, less than
3 one-third of the aggregate disposable income UNLESS SUCH HEAD OF THE
4 HOUSEHOLD HAS BEEN GRANTED A RENT EXEMPTION ORDER THAT IS IN EFFECT AS
5 OF JANUARY FIRST, TWO THOUSAND FIFTEEN OR TAKES EFFECT ON OR BEFORE JULY
6 FIRST, TWO THOUSAND FIFTEEN; or (ii) in the case of a head of the house-
7 hold who receives a monthly allowance for shelter pursuant to the social
8 services law, less than the maximum allowance for shelter which such
9 head of the household is entitled to receive pursuant to such law. For
10 purposes of this paragraph, a decrease in aggregate disposable income
11 shall not include any decrease in such income resulting from the manner
12 in which such income is calculated pursuant to any amendment to para-
13 graph c of subdivision one of section four hundred sixty-seven-b of the
14 real property tax law, any amendment to the regulations of the depart-
15 ment of finance made on or after the effective date of the local law
16 that added this clause, or any amendment to the regulations of such
17 other agency as the mayor shall designate made on or after October
18 tenth, two thousand five. For purposes of this paragraph, "adjusted
19 rent" shall mean maximum rent less the amount set forth in a rent
20 exemption order.

21 S 12. Paragraph 3 of subdivision c of section 26-406 of the adminis-
22 trative code of the city of New York, as amended by local law number 98
23 of the city of New York for the year 1985, is amended to read as
24 follows:

25 (3) where the head of the household does not receive a monthly allow-
26 ance for shelter pursuant to the social services law, the amount by
27 which the maximum rent or legal regulated rent of the subsequent dwell-
28 ing unit exceeds one-third of the combined income of all members of the
29 household EXCEPT THAT THIS PARAGRAPH SHALL NOT APPLY TO AN ELIGIBLE HEAD
30 OF THE HOUSEHOLD WHO HAS BEEN GRANTED A RENT INCREASE EXEMPTION ORDER
31 THAT IS IN EFFECT AS OF JANUARY FIRST, TWO THOUSAND FIFTEEN OR TAKES
32 EFFECT ON OR BEFORE JULY FIRST, TWO THOUSAND FIFTEEN.

33 S 13. Subparagraph (iv) of paragraph 2 of subdivision b of section
34 26-509 of the administrative code of the city of New York, as amended by
35 local law number 98 of the city of New York for the year 1985 and as
36 renumbered by local law number 76 of the city of New York for the year
37 2005, is amended to read as follows:

38 (iv) (a) in the case of a head of the household who does not receive a
39 monthly allowance for shelter pursuant to the social services law, (A)
40 the maximum rent for the housing accommodation exceeds one-third of the
41 aggregate disposable income, or (B) subject to the limitations contained
42 within item [(c)] (D) of subparagraph (i) of paragraph three of this
43 subdivision, if any expected lawful increase in the maximum rent would
44 cause such maximum rent to exceed one-third of the aggregate disposable
45 income, OR (C) SUBJECT TO THE LIMITATIONS CONTAINED WITHIN ITEM (D) OF
46 SUBPARAGRAPH (I) OF PARAGRAPH THREE OF THIS SUBDIVISION, IF SUCH HEAD OF
47 HOUSEHOLD HAS BEEN GRANTED A RENT INCREASE EXEMPTION ORDER THAT IS IN
48 EFFECT AS OF JANUARY FIRST, TWO THOUSAND FIFTEEN OR TAKES EFFECT ON OR
49 BEFORE JULY FIRST, TWO THOUSAND FIFTEEN REGARDLESS OF WHETHER THE MAXI-
50 MUM RENT OR ANY EXPECTED LAWFUL INCREASE DESCRIBED IN THIS CLAUSE
51 EXCEEDS ONE-THIRD OF THE AGGREGATE DISPOSABLE INCOME; or

52 (b) in the case of a head of the household who receives a monthly
53 allowance for shelter pursuant to the social services law, the maximum
54 rent for the housing accommodation exceeds the maximum allowance for
55 shelter which the head of the household is entitled to receive pursuant
56 to the social services law, or subject to the limitations contained

1 within item [(c)] (D) of subparagraph (i) of paragraph three of this
2 subdivision, if any expected lawful increase in the maximum rent would
3 cause such maximum rent to exceed the maximum allowance for shelter
4 which the head of the household is entitled to receive.

5 S 14. Item (c) of subparagraph (i) of paragraph 3 of subdivision b of
6 section 26-509 of the administrative code of the city of New York, as
7 amended by chapter 737 of the laws of 1986, is amended to read as
8 follows:

9 (c) NOTWITHSTANDING CLAUSE (A) OF THIS SUBPARAGRAPH, IN THE CASE OF AN
10 ELIGIBLE HEAD OF THE HOUSEHOLD WHO HAS BEEN GRANTED A RENT INCREASE
11 EXEMPTION ORDER THAT IS IN EFFECT AS OF JANUARY FIRST, TWO THOUSAND
12 FIFTEEN OR TAKES EFFECT ON OR BEFORE JULY FIRST, TWO THOUSAND FIFTEEN,
13 THAT THE LANDLORD MAY NOT COLLECT FROM THE TENANT TO WHOM IT IS ISSUED
14 RENT AT A RATE IN EXCESS OF THE AMOUNT SPECIFIED IN SUCH ORDER, EXCEPT
15 AS MAY BE ADJUSTED BY ANY OTHER PROVISION OF THIS CHAPTER; AND

16 (D) that the landlord may collect from the tenant increases in rent
17 based on an electrical inclusion adjustment or an increase in dwelling
18 space, services or equipment.

19 S 15. Subparagraph (iii) of paragraph 7 of subdivision b of section
20 26-509 of the administrative code of the city of New York, as amended by
21 local law number 98 of the city of New York for the year 1985, is
22 amended to read as follows:

23 (iii) where the head of the household does not receive a monthly
24 allowance for shelter pursuant to the social services law, the amount by
25 which the legal regulated rent of the subsequent dwelling unit exceeds
26 one-third of the combined income of all members of the household EXCEPT
27 THAT THIS SUBPARAGRAPH SHALL NOT APPLY TO ANY ELIGIBLE HEAD OF THE
28 HOUSEHOLD WHO HAS BEEN GRANTED A RENT INCREASE EXEMPTION ORDER THAT IS
29 IN EFFECT AS OF JANUARY FIRST, TWO THOUSAND FIFTEEN OR TAKES EFFECT ON
30 OR BEFORE JULY FIRST, TWO THOUSAND FIFTEEN.

31 S 16. Paragraph 9 of subdivision b of section 26-509 of the adminis-
32 trative code of the city of New York, as amended by local law number 44
33 of the city of New York for the year 2009, is amended to read as
34 follows:

35 (9) Notwithstanding any other provision of law to the contrary, where
36 a head of household holds a current, valid rent exemption order and,
37 after the effective date of this paragraph, there is a permanent
38 decrease in aggregate disposable income in an amount which exceeds twen-
39 ty percent of such aggregate disposable income as represented in such
40 head of the household's last approved application for a rent exemption
41 order or for renewal thereof, such head of the household may apply for a
42 redetermination of the amount set forth therein. Upon application, such
43 amount shall be redetermined so as to reestablish the ratio of adjusted
44 rent to aggregate disposable income which existed at the time of
45 approval of such head of the household's last application for a rent
46 exemption order or for renewal thereof; provided, however, that in no
47 event shall the amount of adjusted rent be redetermined to be (i) in the
48 case of a head of the household who does not receive a monthly allowance
49 for shelter pursuant to the social services law, less than one-third of
50 the aggregate disposable income UNLESS SUCH HEAD OF THE HOUSEHOLD HAS
51 BEEN GRANTED A RENT EXEMPTION ORDER THAT IS IN EFFECT AS OF JANUARY
52 FIRST, TWO THOUSAND FIFTEEN OR TAKES EFFECT ON OR BEFORE JULY FIRST, TWO
53 THOUSAND FIFTEEN; or (ii) in the case of a head of the household who
54 receives a monthly allowance for shelter pursuant to such law, less than
55 the maximum allowance for shelter which such head of the household is
56 entitled to receive pursuant to the social services law. For purposes of

1 this paragraph, a decrease in aggregate disposable income shall not
2 include any decrease in such income resulting from the manner in which
3 such income is calculated pursuant to any amendment to paragraph c of
4 subdivision one of section four hundred sixty-seven-b of the real prop-
5 erty tax law, any amendment to the regulations of the department of
6 finance made on or after the effective date of the local law that added
7 this clause, or any amendment to the regulations of such other agency as
8 the mayor shall designate made on or after October tenth, two thousand
9 five. For purposes of this paragraph, "adjusted rent" shall mean legal
10 regulated rent less the amount set forth in a rent exemption order.

11 S 17. Subdivision (a) of section 26-605 of the administrative code of
12 the city of New York is amended by adding a new paragraph 3 to read as
13 follows:

14 (3) NOTWITHSTANDING PARAGRAPH ONE OF THIS SUBDIVISION, WHERE THE
15 ELIGIBLE HEAD OF THE HOUSEHOLD IS A PERSON WHO QUALIFIES AS A PERSON
16 WITH A DISABILITY PURSUANT TO SECTION 26-617 OF THIS CHAPTER AND WHO HAS
17 BEEN GRANTED A RENT INCREASE EXEMPTION ORDER THAT IS IN EFFECT AS OF
18 JANUARY FIRST, TWO THOUSAND FIFTEEN OR TAKES EFFECT ON OR BEFORE JULY
19 FIRST, TWO THOUSAND FIFTEEN, THE AMOUNT SPECIFIED IN SUCH ORDER, AS
20 ADJUSTED BY ANY OTHER PROVISION OF THIS CHAPTER, REGARDLESS OF WHETHER
21 INCREASES IN THE MAXIMUM RENT SUBSEQUENT TO SUCH PERSONS' ELIGIBILITY
22 DATE HAVE RESULTED IN THE MAXIMUM RENT EXCEEDING ONE-THIRD OF THE
23 COMBINED INCOME OF ALL MEMBERS OF THE HOUSEHOLD FOR THE TAXABLE PERIOD.

24 S 18. Paragraph 3 of subdivision (b) of section 26-605 of the adminis-
25 trative code of the city of New York, as amended by local law number 26
26 of the city of New York for the year 1991, is amended to read as
27 follows:

28 (3) where the eligible head of the household does not receive a month-
29 ly allowance pursuant to the social services law, the amount by which
30 the maximum rent or legal regulated rent of the subsequent dwelling unit
31 exceeds one-third of the combined income of all members of the household
32 EXCEPT THAT THIS PARAGRAPH SHALL NOT APPLY TO AN ELIGIBLE HEAD OF THE
33 HOUSEHOLD WHO QUALIFIES AS A PERSON WITH A DISABILITY PURSUANT TO
34 SECTION 26-617 OF THIS CHAPTER WHO HAS BEEN GRANTED A RENT INCREASE
35 EXEMPTION ORDER THAT IS IN EFFECT AS OF JANUARY FIRST, TWO THOUSAND
36 FIFTEEN OR TAKES EFFECT ON OR BEFORE JULY FIRST, TWO THOUSAND FIFTEEN.

37 S 19. Subdivision (d) of section 26-605 of the administrative code of
38 the city of New York, as amended by local law number 56 of the city of
39 New York for the year 2003, is amended to read as follows:

40 (d) [notwithstanding] NOTWITHSTANDING any other provision of law to
41 the contrary, where an eligible head of the household holds a current,
42 valid rent increase exemption order/tax abatement certificate and, after
43 the effective date of this subdivision, there is a permanent decrease in
44 income in an amount which exceeds twenty percent of such income as
45 represented in such eligible head of household's last approved applica-
46 tion for a rent increase exemption order/tax abatement certificate or
47 for renewal thereof, such eligible head of the household may apply for a
48 redetermination of the amount set forth therein. Upon application, such
49 amount shall be redetermined so as to reestablish the ratio of adjusted
50 rent to income which existed at the time of approval of such eligible
51 head of the household's last application for a rent increase exemption
52 order/tax abatement certificate or for renewal thereof; provided, howev-
53 er, that in no event shall the amount of the adjusted rent be redeter-
54 mined to be (i) in the case of an eligible head of the household who
55 does not receive a monthly allowance for shelter pursuant to the social
56 services law, less than one-third of income UNLESS SUCH HEAD OF THE

1 HOUSEHOLD QUALIFIES AS A PERSON WITH A DISABILITY PURSUANT TO SECTION
2 26-617 OF THIS CHAPTER AND HAS BEEN GRANTED A RENT INCREASE EXEMPTION
3 ORDER/TAX ABATEMENT CERTIFICATE THAT IS IN EFFECT AS OF JANUARY FIRST,
4 TWO THOUSAND FIFTEEN OR TAKES EFFECT ON OR BEFORE JULY FIRST, TWO THOU-
5 SAND FIFTEEN; or (ii) in the case of an eligible head of the household
6 who receives a monthly allowance for shelter pursuant to the social
7 services law, less than the maximum allowance for shelter which such
8 eligible head of the household is entitled to receive pursuant to law.
9 For purposes of this subdivision, a decrease in income shall not include
10 any decrease in income resulting from the manner in which income is
11 calculated pursuant to any amendment to paragraph f of subdivision one
12 of section four hundred sixty-seven-c of the real property tax law or an
13 amendment to subdivision f of section 26-601 of this code made on or
14 after April first, nineteen hundred eighty-seven. For purposes of this
15 subdivision, "adjusted rent" shall mean maximum rent less the amount set
16 forth in a rent increase exemption order/tax abatement certificate.

17 S 20. Section 467-b of the real property tax law is amended by adding
18 a new subdivision 10 to read as follows:

19 10. IN A CITY OF ONE MILLION OR MORE, A HEAD OF HOUSEHOLD MAY APPLY
20 FOR A RECALCULATION OF HIS OR HER CURRENT RENT INCREASE EXEMPTION
21 AMOUNT, PROVIDED THAT SUCH HEAD OF HOUSEHOLD'S PREVIOUS RENT INCREASE
22 EXEMPTION EXPIRED ON OR AFTER DECEMBER THIRTY-FIRST, TWO THOUSAND THIR-
23 TEEN; HE OR SHE WAS DETERMINED TO BE INELIGIBLE FOR A RENT INCREASE
24 EXEMPTION RENEWAL PRIOR TO JULY FIRST, TWO THOUSAND FOURTEEN; AND HE OR
25 SHE WAS DETERMINED ELIGIBLE FOR A RENT INCREASE EXEMPTION UNDER THE
26 ELIGIBILITY CRITERIA THAT TOOK EFFECT JULY FIRST, TWO THOUSAND FOURTEEN.
27 THE TAX EXEMPTION AMOUNT SHALL BE RECALCULATED AS IF SUCH HEAD OF HOUSE-
28 HOLD'S PREVIOUS RENT INCREASE EXEMPTION ORDER, AS ADJUSTED BY ANY OTHER
29 PROVISION OF THIS SECTION, DID NOT EXPIRE.

30 S 21. For any head of household who is aged one hundred years of age
31 or older and eligible to apply for a rent increase exemption recalcu-
32 lation pursuant to subdivision 10 of section 467-b of the real property
33 tax law, but whose previous benefit expired on December 31, 2013 for
34 failure to comply with the income requirement, his or her landlord shall
35 be credited for the re-calculated tax credit associated with his or her
36 benefit for the period between December 31, 2013 and the effective date
37 of this section.

38 S 22. This act shall take effect immediately except that if this act
39 shall have become a law on or after July 1, 2015 this act shall take
40 effect immediately and shall be deemed to have been in full force and
41 effect on and after July 1, 2015; provided, however, that:

42 (a) the amendments to subdivision 2, subparagraph 3 of paragraph d of
43 subdivision 3, subparagraph 3 of paragraph e of subdivision 3, and para-
44 graph g of subdivision 3, of section 467-b of the real property tax law,
45 made by sections one, two, three and four of this act, respectively,
46 shall be subject to the expiration and reversion of such subdivision,
47 subparagraphs and paragraph pursuant to section 17 of chapter 576 of the
48 laws of 1974, as amended, when upon such date the provisions of section
49 five of this act shall take effect;

50 (b) provided that the amendments to sections 26-405 and 26-406 of the
51 city rent and rehabilitation law made by sections nine, ten, eleven and
52 twelve of this act shall remain in full force and effect only as long as
53 the public emergency requiring the regulation and control of residential
54 rents and evictions continues, as provided in subdivision 3 of section 1
55 of the local emergency housing rent control act;

1 (c) the amendments to section 26-509 of the administrative code of the
2 city of New York made by sections thirteen, fourteen, fifteen and
3 sixteen of this act shall expire on the same date as such section
4 expires and shall not affect the expiration of such section as provided
5 under section 26-520 of the administrative code of the city of New York;
6 and
7 (d) the amendments to section 467-b of the real property tax law made
8 by section twenty of this act shall not affect the expiration of such
9 section and shall be deemed expired therewith.