

7914--A

2015-2016 Regular Sessions

I N   A S S E M B L Y

May 29, 2015

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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.

LBD11396-08-5

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.