

3196

2015-2016 Regular Sessions

I N   S E N A T E

February 3, 2015

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Introduced by Sen. STAVISKY -- read twice and ordered printed, and when printed to be committed to the Committee on Aging

AN ACT to amend the real property tax law, in relation to tax abatement for rent-controlled and rent regulated property occupied by senior citizens or persons with disabilities

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

1     Section 1. Paragraph g of subdivision 3 of section 467-b of the real  
2     property tax law, as amended by section 1 of chapter 188 of the laws of  
3     2005, is amended to read as follows:  
4     g. notwithstanding any other provision of law to the contrary, where a  
5     head of the household holds a current, valid tax abatement certificate  
6     and, after the effective date of this paragraph, there is a permanent  
7     decrease in the combined income of all members of the household in an  
8     amount which exceeds twenty percent of such income as represented in  
9     such head of the household's last approved application for a tax abate-  
10    ment certificate or for renewal thereof, such head of the household may  
11    apply for a redetermination of the amount set forth therein. Upon appli-  
12    cation, such amount shall be redetermined so as to re-establish the  
13    ratio of adjusted rent to income which existed at the time of approval  
14    of such head of the household's last application for a tax abatement  
15    certificate or for renewal thereof; provided, however, that in no event  
16    shall the amount of the adjusted rent be redetermined to be (i) in the  
17    case of a head of the household who does not receive a monthly allowance  
18    for shelter pursuant to the social services law, less than one-third of  
19    the combined income of all members of the household; or (ii) in the case  
20    of a head of the household who receives a monthly allowance for shelter  
21    pursuant to the social services law, less than the maximum allowance for  
22    shelter which such head of the household is entitled to receive pursuant  
23    to such law. WHEN A REDETERMINATION OF THE ADJUSTED RENT HAS BEEN MADE  
24    PURSUANT TO THIS PARAGRAPH, SUCH REDETERMINATION SHALL BE MADE RETROAC-

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

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1 TIVE TO THE DATE ON WHICH THERE WAS A PERMANENT DECREASE IN THE COMBINED  
2 INCOME OF ALL MEMBERS OF THE HOUSEHOLD. For purposes of this paragraph,  
3 a decrease in the combined income of all members of the household shall  
4 not include any decrease in such income resulting from the manner in  
5 which income is calculated pursuant to any amendment to paragraph c of  
6 subdivision one of this section made on or after April first, nineteen  
7 hundred eighty-seven. For purposes of this paragraph, "adjusted rent"  
8 shall mean maximum rent or legal regulated rent less the amount set  
9 forth in a tax abatement certificate.

10 S 2. This act shall take effect immediately; provided, however, that  
11 the amendments to section 467-b of the real property tax law made by  
12 section one of this act shall not affect the expiration of such section  
13 pursuant to section 17 of chapter 576 of the laws of 1974, as amended,  
14 and shall be deemed to expire therewith.