STATE OF NEW YORK

2367

2025-2026 Regular Sessions

IN ASSEMBLY

January 16, 2025

Introduced by M. of A. EPSTEIN, COLTON, REYES, TAYLOR, SHIMSKY, CUNNINGHAM, RAGA, KELLES, FORREST -- read once and referred to the Committee on Aging

AN ACT to amend the real property tax law, in relation to permitting other qualifying members of a household to qualify for the disability rent increase exemption

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. Paragraphs b and g of subdivision 1 of section 467-b of the real property tax law, paragraph b as amended by chapter 188 of the laws of 2005 and paragraph g as added by chapter 360 of the laws of 2018, are amended to read as follows:

b. "Head of the household" means a person (i) who is sixty-two years of age or older, [~~or~~] (ii) who qualifies as a person with a disability pursuant to subdivision five of this section, **or (iii) who is the relative or legal guardian of a qualifying member of their household,** and is entitled to the possession or to the use or occupancy of a dwelling unit;

g. **"Qualifying member of the household" means a person who qualifies as a person with a disability pursuant to subdivision five of this section, who is not the head of the household, and who permanently resides in the dwelling unit.**

h. "Relative" means with respect to a qualifying member of the household, (i) a spouse, domestic partner, parent, grandparent, sibling, child, stepchild or stepparent of such person or (ii) any individual who is the direct descendant of the grandparents of such person.

i. "Supervising agency" shall mean the appropriate rent control agency or administrative agency designated to administer the tax abatement for rent-controlled and rent regulated property occupied by senior citizens or persons with disabilities pursuant to a local law, resolution, or ordinance passed pursuant to subdivision two of this section.

§ 2. 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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