

7179

2009-2010 Regular Sessions

I N A S S E M B L Y

March 25, 2009

Introduced by M. of A. BING, ROSENTHAL, PAULIN, DINOWITZ, J. RIVERA, BENEDETTO, WEISENBERG, MILLMAN, PHEFFER, GOTTFRIED, GLICK, KAVANAGH, BOYLAND, COLTON, CLARK, O'DONNELL, TITONE, ENGLEBRIGHT, MAYERSOHN, N. RIVERA, KELLNER, JAFFEE, CUSICK, GREENE -- Multi-Sponsored by -- M. of A. BRENNAN, COOK, CYMBROWITZ, DIAZ, FARRELL, HOOPER, JOHN, LENTOL, V. LOPEZ, MAISEL, MCENENY, PERRY, REILLY, STIRPE, TOWNS, WEINSTEIN, WRIGHT -- read once and referred to the Committee on Real Property Taxation

AN ACT to amend the real property tax law, in relation to providing a rent increase exemption to persons with disabilities

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

1 Section 1. Paragraphs a and b of subdivision 3 of section 467-b of the
2 real property tax law, as amended by section 1 of chapter 188 of the
3 laws of 2005, paragraph a as separately amended by chapter 205 of the
4 laws of 2005, are amended to read as follows:
5 a. for a dwelling unit where the head of the household is a person
6 sixty-two years of age or older, OR IS A PERSON WITH A DISABILITY
7 RECEIVING SOCIAL SECURITY DISABILITY INSURANCE (SSDI) OR CURRENTLY
8 RECEIVING MEDICAL ASSISTANCE BENEFITS BASED ON DETERMINATION OF DISABIL-
9 ITY AS PROVIDED IN SECTION THREE HUNDRED SIXTY-SIX OF THE SOCIAL
10 SERVICES LAW AS DEFINED IN SUBDIVISION FIVE OF THIS SECTION, no tax
11 abatement shall be granted if the combined income of all members of the
12 household for the income tax year immediately preceding the date of
13 making application exceeds four thousand dollars, or such other sum not
14 more than twenty-five thousand dollars beginning July first, two thou-
15 sand five, twenty-six thousand dollars beginning July first, two thou-
16 sand six, twenty-seven thousand dollars beginning July first, two thou-
17 sand seven, twenty-eight thousand dollars beginning July first, two
18 thousand eight, and twenty-nine thousand dollars beginning July first,
19 two thousand nine, as may be provided by the local law, ordinance or

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

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1 resolution adopted pursuant to this section, provided that when the head
2 of the household retires before the commencement of such income tax year
3 and the date of filing the application, the income for such year may be
4 adjusted by excluding salary or earnings and projecting his or her
5 retirement income over the entire period of such year.

6 b. (1) for a dwelling unit where the head of the household qualifies
7 as a person with a disability RECEIVING SUPPLEMENTAL SECURITY INCOME
8 (SSI) BENEFITS UNDER THE FEDERAL SOCIAL SECURITY ACT pursuant to subdivi-
9 sion five of this section, no tax abatement shall be granted if the
10 combined income for all members of the household for the current income
11 tax year exceeds the maximum income above which such head of the house-
12 hold would not be eligible to receive cash supplemental security income
13 benefits under federal law during such tax year. PROVIDED THAT WHEN THE
14 HEAD OF THE HOUSEHOLD RETIRES BEFORE THE COMMENCEMENT OF SUCH INCOME TAX
15 YEAR AND THE DATE OF FILING THE APPLICATION, THE INCOME FOR SUCH YEAR
16 MAY BE ADJUSTED BY EXCLUDING SALARY OR EARNINGS AND PROJECTING HIS OR
17 HER RETIREMENT INCOME OVER THE ENTIRE PERIOD OF SUCH YEAR.

18 (2) FOR A DWELLING UNIT WHERE THE HEAD OF THE HOUSEHOLD QUALIFIES AS A
19 PERSON WITH A DISABILITY RECEIVING DISABILITY PENSION OR DISABILITY
20 COMPENSATION BENEFITS PROVIDED BY THE UNITED STATES DEPARTMENT OF VETER-
21 ANS AFFAIRS PURSUANT TO SUBDIVISION FIVE OF THIS SECTION, NO TAX ABATE-
22 MENT SHALL BE GRANTED IF THE COMBINED INCOME FOR ALL MEMBERS OF THE
23 HOUSEHOLD FOR THE CURRENT INCOME TAX YEAR EXCEEDS THE MAXIMUM INCOME
24 ABOVE WHICH SUCH HEAD OF THE HOUSEHOLD WOULD NOT BE ELIGIBLE TO RECEIVE
25 CASH DISABILITY PENSION OR DISABILITY COMPENSATION BENEFITS UNDER FEDER-
26 AL LAW DURING SUCH TAX YEAR. PROVIDED THAT WHEN THE HEAD OF THE HOUSE-
27 HOLD RETIRES BEFORE THE COMMENCEMENT OF SUCH INCOME TAX YEAR AND THE
28 DATE OF FILING THE APPLICATION, THE INCOME FOR SUCH YEAR MAY BE ADJUSTED
29 BY EXCLUDING SALARY OR EARNINGS AND PROJECTING HIS OR HER RETIREMENT
30 INCOME OVER THE ENTIRE PERIOD OF SUCH YEAR.

31 S 2. Paragraphs a and b of subdivision 3 of section 467-b of the real
32 property tax law, as amended by section 2 of chapter 188 of the laws of
33 2005, are amended to read as follows:

34 a. for a dwelling unit where the head of the household is a person
35 sixty-two years of age or older, OR IS A PERSON WITH A DISABILITY
36 RECEIVING SOCIAL SECURITY DISABILITY INSURANCE (SSDI) OR CURRENTLY
37 RECEIVING MEDICAL ASSISTANCE BENEFITS BASED ON DETERMINATION OF DISABIL-
38 ITY AS PROVIDED IN SECTION THREE HUNDRED SIXTY-SIX OF THE SOCIAL
39 SERVICES LAW AS DEFINED IN SUBDIVISION FIVE OF THIS SECTION, no tax
40 abatement shall be granted if the combined income of all members of the
41 household for the income tax year immediately preceding the date of
42 making application exceeds three thousand dollars, or such other sum not
43 more than five thousand dollars as may be provided by the local law,
44 ordinance or resolution adopted pursuant to this section, provided that
45 when the head of the household retires before the commencement of such
46 year and the date of filing the application, the income for such year
47 may be adjusted by excluding salary or earnings and projecting his
48 retirement income over the entire period of such year.

49 b. (1) for a dwelling unit where the head of the household qualifies
50 as a person with a disability RECEIVING SUPPLEMENTAL SECURITY INCOME
51 (SSI) BENEFITS UNDER THE FEDERAL SOCIAL SECURITY ACT pursuant to subdivi-
52 sion five of this section, no tax abatement shall be granted if the
53 combined income for all members of the household for the current income
54 tax year exceeds the maximum income at which such head of the household
55 would not be eligible to receive cash supplemental security income bene-
56 fits under federal law during such tax year. PROVIDED THAT WHEN THE

1 HEAD OF THE HOUSEHOLD RETIRES BEFORE THE COMMENCEMENT OF SUCH INCOME TAX
2 YEAR AND THE DATE OF FILING THE APPLICATION, THE INCOME FOR SUCH YEAR
3 MAY BE ADJUSTED BY EXCLUDING SALARY OR EARNINGS AND PROJECTING HIS OR
4 HER RETIREMENT INCOME OVER THE ENTIRE PERIOD OF SUCH YEAR.

5 (2) FOR A DWELLING UNIT WHERE THE HEAD OF THE HOUSEHOLD QUALIFIES AS A
6 PERSON WITH A DISABILITY RECEIVING DISABILITY PENSION OR DISABILITY
7 COMPENSATION BENEFITS PROVIDED BY THE UNITED STATES DEPARTMENT OF VETER-
8 ANS AFFAIRS PURSUANT TO SUBDIVISION FIVE OF THIS SECTION, NO TAX ABATE-
9 MENT SHALL BE GRANTED IF THE COMBINED INCOME FOR ALL MEMBERS OF THE
10 HOUSEHOLD FOR THE CURRENT INCOME TAX YEAR EXCEEDS THE MAXIMUM INCOME
11 ABOVE WHICH SUCH HEAD OF THE HOUSEHOLD WOULD NOT BE ELIGIBLE TO RECEIVE
12 CASH DISABILITY PENSION OR DISABILITY COMPENSATION BENEFITS UNDER FEDER-
13 AL LAW DURING SUCH TAX YEAR. PROVIDED THAT WHEN THE HEAD OF THE HOUSE-
14 HOLD RETIRES BEFORE THE COMMENCEMENT OF SUCH INCOME TAX YEAR AND THE
15 DATE OF FILING THE APPLICATION, THE INCOME FOR SUCH YEAR MAY BE ADJUSTED
16 BY EXCLUDING SALARY OR EARNINGS AND PROJECTING HIS OR HER RETIREMENT
17 INCOME OVER THE ENTIRE PERIOD OF SUCH YEAR.

18 S 3. Paragraph d of subdivision 1 of section 467-c of the real proper-
19 ty tax law, as separately amended by chapters 188 and 205 of the laws of
20 2005, is amended to read as follows:

21 d. "Eligible head of the household" means (1) a person or his or her
22 spouse who is sixty-two years of age or older, OR IS A PERSON WITH A
23 DISABILITY RECEIVING SOCIAL SECURITY DISABILITY INSURANCE (SSDI) OR
24 CURRENTLY RECEIVING MEDICAL ASSISTANCE BENEFITS BASED ON DETERMINATION
25 OF DISABILITY AS PROVIDED IN SECTION THREE HUNDRED SIXTY-SIX OF THE
26 SOCIAL SERVICES LAW AS DEFINED IN SUBDIVISION FIVE OF THIS SECTION, and
27 is entitled to the possession or to the use and occupancy of a dwelling
28 unit, provided, however, with respect to a dwelling which was subject to
29 a mortgage insured or initially insured by the federal government pursu-
30 ant to section two hundred thirteen of the National Housing Act, as
31 amended "eligible head of the household" shall be limited to that person
32 or his or her spouse who was entitled to possession or the use and occu-
33 pancy of such dwelling unit at the time of termination of such mortgage,
34 and whose income when combined with the income of all other members of
35 the household, does not exceed six thousand five hundred dollars for the
36 taxable period, or such other sum not less than sixty-five hundred
37 dollars nor more than twenty-five thousand dollars beginning July first,
38 two thousand five, twenty-six thousand dollars beginning July first, two
39 thousand six, twenty-seven thousand dollars beginning July first, two
40 thousand seven, twenty-eight thousand dollars beginning July first, two
41 thousand eight, and twenty-nine thousand dollars beginning July first,
42 two thousand nine, as may be provided by local law; or (2) a person with
43 a disability as defined in this subdivision.

44 S 4. Paragraph m of subdivision 1 of section 467-c of the real proper-
45 ty tax law, as added by chapter 188 of the laws of 2005, is amended to
46 read as follows:

47 m. "Person with a disability" means an individual who is currently
48 receiving social security disability insurance (SSDI) or supplemental
49 security income (SSI) benefits under the federal social security act or
50 disability pension or disability compensation benefits provided by the
51 United States department of veterans affairs or those previously eligi-
52 ble by virtue of receiving disability benefits under the supplemental
53 security income program or the social security disability program and
54 currently receiving medical assistance benefits based on determination
55 of disability as provided in section three hundred sixty-six of the
56 social services law [and whose]. PROVIDED, HOWEVER, FOR AN INDIVIDUAL

1 WHO IS CURRENTLY RECEIVING SUPPLEMENTAL SECURITY INCOME (SSI) BENEFITS,
2 income for the current income tax year, together with the income of all
3 members of such individual's household, [does] SHALL not exceed the
4 maximum income at which such individual would be eligible to receive
5 cash supplemental security income benefits under federal law during such
6 tax year. PROVIDED, FURTHER, FOR AN INDIVIDUAL WHO IS CURRENTLY RECEIV-
7 ING DISABILITY PENSION OR DISABILITY COMPENSATION BENEFITS PROVIDED BY
8 THE UNITED STATES DEPARTMENT OF VETERANS AFFAIRS, INCOME FOR THE CURRENT
9 INCOME TAX YEAR, TOGETHER WITH THE INCOME OF ALL MEMBERS OF SUCH INDIV-
10 VIDUAL'S HOUSEHOLD, SHALL NOT EXCEED THE MAXIMUM INCOME AT WHICH SUCH
11 INDIVIDUAL WOULD BE ELIGIBLE TO RECEIVE CASH DISABILITY PENSION OR DISA-
12 BILITY COMPENSATION BENEFITS UNDER FEDERAL LAW DURING SUCH TAX YEAR.

13 S 5. This act shall take effect on the sixtieth day after it shall
14 have become a law, provided that the amendments to section 467-b of the
15 real property tax law made by section one of this act shall be subject
16 to the expiration and reversion of such section pursuant to section 17
17 of chapter 576 of the laws of 1974, as amended, when upon such date the
18 provisions of section two of this act shall take effect.