S T A T E  O F  N E W  Y O R K

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2009-2010 Regular Sessions

I N  A S S E M B L Y

February 17, 2009

Introduced by M. of A. BRENNAN, PHEFFER, ROBINSON, ORTIZ, J. RIVERA, CASTRO, DenDEKKER -- Multi-Sponsored by -- M. of A. ALFANO, COLTON, COOK, HOOPER, JOHN, SWEENEY -- read once and referred to the Committee on Aging

AN ACT to amend the real property tax law, in relation to expanding eligibility of the tax abatement for rent-controlled and rent regulated property occupied by senior citizens and for property owned by certain housing companies and occupied by senior citizens

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

Section 1. Subdivision 2 of section 467-b of the real property tax law, as amended by chapter 747 of the laws of 1985, is amended to read as follows:

2. The governing body of any municipal corporation is hereby authorized and empowered to adopt, after public hearing, in accordance with the provisions of this section, a local law, ordinance or resolution providing for the abatement of taxes of said municipal corporation imposed on real property containing a dwelling unit as defined herein by one of the following amounts: (a) where the head of the household does not receive a monthly allowance for shelter pursuant to the social services law, an amount not in excess of that portion of any increase in maximum rent or legal regulated rent which causes such maximum rent or legal regulated rent to exceed one-third of the combined income of all members of the household; or

(b) where the head of the household receives a monthly allowance for shelter pursuant to the social services law, an amount not in excess of that portion of any increase in maximum rent or legal regulated rent which is not covered by the maximum allowance for shelter which such person is entitled to receive pursuant to the social services law[.]; OR

(C) WHERE THE HEAD OF THE HOUSEHOLD DOES NOT RECEIVE A MONTHLY ALLOWANCE FOR SHELTER PURSUANT TO THE SOCIAL SERVICES LAW AND AFTER THE

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

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ADOPTION OR AMENDMENT OF A LOCAL LAW, ORDINANCE OR RESOLUTION ADOPTED PURSUANT TO THIS SECTION TO PROVIDE FOR THE ABATEMENT OF TAXES, WHERE THE COMBINED INCOME OF ALL MEMBERS OF THE HOUSEHOLD FOR THE INCOME TAX YEAR IMMEDIATELY PRECEDING THE DATE OF MAKING APPLICATION IS EIGHTEEN THOUSAND DOLLARS OR LESS, AN AMOUNT NOT IN EXCESS OF THAT PORTION OF ANY INCREASE IN MAXIMUM RENT OR LEGAL REGULATED RENT WHICH CAUSES SUCH MAXIMUM RENT OR LEGAL REGULATED RENT TO EXCEED ONE-QUARTER OF THE COMBINED INCOME OF ALL MEMBERS OF THE HOUSEHOLD.

S 2. Subparagraph 3 of paragraph d of subdivision 3 of section 467-b of the real property tax law, as amended by section 1 of chapter 188 of the laws of 2005, 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; PROVIDED, HOWEVER, THAT A LOCAL LAW, ORDINANCE OR RESOLUTION IS ADOPTED PURSUANT TO THIS SECTION TO ALLOW THAT WHEN THE COMBINED INCOME TOTALS EIGHTEEN THOUSAND DOLLARS OR LESS, THE AMOUNT BY WHICH THE MAXIMUM RENT OR LEGAL REGULATED RENT OF THE SUBSEQUENT DWELLING UNIT EXCEEDS ONE-FOURTH OF THE COMBINED INCOME OF ALL MEMBERS OF THE HOUSEHOLD.

S 3. Subparagraph 3 of paragraph e of subdivision 3 of section 467-b of the real property tax law, as amended by section 1 of chapter 188 of the laws of 2005, 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; PROVIDED, HOWEVER, THAT A LOCAL LAW, ORDINANCE OR RESOLUTION IS ADOPTED PURSUANT TO THIS SECTION TO ALLOW THAT WHEN THE COMBINED INCOME TOTALS EIGHTEEN THOUSAND DOLLARS OR LESS, THE AMOUNT BY WHICH THE MAXIMUM RENT OR LEGAL REGULATED RENT OF THE SUBSEQUENT DWELLING UNIT EXCEEDS ONE-FOURTH OF THE COMBINED INCOME OF ALL MEMBERS OF THE HOUSEHOLD.

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

g. notwithstanding any other provision of law to the contrary, where a head of the household holds a current, valid tax abatement certificate and, after the effective date of this paragraph, there is a permanent decrease in the combined income of all members of the household in an amount which exceeds twenty percent of such income as represented in such head of the household's last approved application for a tax abatement certificate or for renewal thereof, such 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 head of the household's last application for a 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 a head of the household who does not receive a monthly allowance for shelter pursuant to the social services law, less than one-third of the combined income of all members of the household; [or] (ii) in the case of a 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 head of the household is entitled to

receive pursuant to such law OR, (III) 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 AFTER THE ADOPTION OR AMENDMENT OF A LOCAL LAW, ORDINANCE OR RESOLUTION ADOPTED PURSUANT TO THIS SECTION TO PROVIDE A RENT INCREASE EXEMPTION, WHEN THE COMBINED INCOME OF THE HOUSEHOLD TOTALS EIGHTEEN THOUSAND DOLLARS OR LESS, LESS THAN ONE-QUARTER OF THE COMBINED INCOME OF ALL MEMBERS OF THE HOUSEHOLD. For purposes of this paragraph, a decrease in the combined income of all members of the household shall not include any decrease in such income resulting from the manner in which income is calculated pursuant to any amendment to paragraph c of subdivision one of this section made on or after April first, nineteen hundred eighty-seven. For purposes of this paragraph, "adjusted rent" shall mean maximum rent or legal regulated rent less the amount set forth in a tax abatement certificate.

S 5. Paragraph a of subdivision 3 of section 467-c of the real property tax law, as amended by chapter 747 of the laws of 1985, is amended to read as follows:

a. an eligible head of the household may obtain a rent increase exemption order/tax abatement certificate entitling him to an exemption from increases in the maximum rent otherwise payable in one of the following amounts:

(1) where the eligible head of the household does not receive a monthly allowance for shelter pursuant to the social services law, the amount by which increases in the maximum rent subsequent to such person's eligibility date have resulted in the maximum rent exceeding one-third of the combined income of all members of the household for the taxable period, except that in no event shall a rent increase exemption order/tax abatement certificate become effective prior to January first, nineteen hundred seventy-six; or

(2) where the eligible head of the household receives a monthly allowance for shelter pursuant to the social services law, an amount not exceeding that portion of any increase in maximum rent subsequent to such person's eligibility date which is not covered by the maximum allowance for shelter which such person is entitled to receive pursuant to the social services law[.]; OR

(3) NOTWITHSTANDING ANY OF THE PROVISIONS OF THIS SECTION, WHERE THE HEAD OF THE HOUSEHOLD DOES NOT RECEIVE A MONTHLY ALLOWANCE FOR SHELTER PURSUANT TO THE SOCIAL SERVICES LAW AND, AFTER THE ADOPTION OR AMENDMENT OF A LOCAL LAW, ORDINANCE OR RESOLUTION ADOPTED PURSUANT TO THIS SECTION TO PROVIDE A RENT INCREASE EXEMPTION ORDER/TAX ABATEMENT CERTIFICATE WHERE THE COMBINED INCOME OF ALL MEMBERS OF THE HOUSEHOLD FOR THE INCOME TAX YEAR IMMEDIATELY PRECEDING THE DATE OF MAKING APPLICATION IS EIGHTEEN THOUSAND DOLLARS OR LESS, AN AMOUNT NOT IN EXCESS OF THAT PORTION OF ANY INCREASE IN MAXIMUM RENT OR LEGAL REGULATED RENT WHICH CAUSES SUCH MAXIMUM RENT OR LEGAL REGULATED RENT TO EXCEED ONE-QUARTER OF THE COMBINED INCOME OF ALL MEMBERS OF THE HOUSEHOLD.

S 6. 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; PROVIDED, HOWEVER, AFTER THE ADOPTION OR AMENDMENT OF A LOCAL LAW, ORDINANCE OR RESOLUTION ADOPTED PURSUANT TO THIS SECTION TO PROVIDE A RENT INCREASE EXEMPTION ORDER/TAX ABATEMENT CERTIFICATE WHEN THE

COMBINED INCOME TOTALS EIGHTEEN THOUSAND DOLLARS OR LESS, THE AMOUNT BY WHICH THE MAXIMUM RENT OR LEGAL REGULATED RENT OF THE SUBSEQUENT DWELLING UNIT EXCEEDS ONE-FOURTH OF THE COMBINED INCOME OF ALL MEMBERS OF THE HOUSEHOLD.

S 7. 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] AN 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; [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; OR (III) 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 AFTER THE ADOPTION OR AMENDMENT OF A LOCAL LAW, ORDINANCE OR RESOLUTION ADOPTED PURSUANT TO THIS SECTION TO PROVIDE A RENT INCREASE EXEMPTION, WHEN THE COMBINED INCOME OF THE HEAD OF HOUSEHOLD TOTALS EIGHTEEN THOUSAND DOLLARS OR LESS, LESS THAN ONE-QUARTER OF THE COMBINED INCOME OF ALL MEMBERS OF THE HOUSEHOLD. For purposes of this paragraph, a decrease in income shall not include any decrease in income resulting from the manner in which income is calculated pursuant to any amendment to paragraph f of subdivision one of this section made on or after April first, nineteen hundred eighty-seven. For purposes of this paragraph, "adjusted rent" shall mean maximum rent less the amount set forth in a rent increase exemption order/tax abatement certificate.

S 8. This act shall take effect on the first of January next succeeding the date on which it shall have become a law and shall apply to assessment rolls prepared on the basis of taxable status dates occurring on or after such date; provided, however, the provisions of sections one, two, three and four of this act shall not affect the expiration of section 467-b of the real property tax law and shall be deemed to expire therewith.