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

3539--A

2009-2010 Regular Sessions

I N S E N A T E

March 24, 2009

Introduced by Sens. KRUEGER, MONTGOMERY -- read twice and ordered printed, and when printed to be committed to the Committee on Local Government -- recommitted to the Committee on Local Government in accordance with Senate Rule 6, sec. 8 -- reported favorably from said committee and committed to the Committee on Finance -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

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:

Section 1. Paragraphs a and b 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, paragraph a as separately amended by chapter 205 of the laws of 2005, are amended to read as follows:

a. for a dwelling unit where the head of the household is a person sixty-two years of age or older, OR IS A PERSON WITH A DISABILITY RECEIVING SOCIAL SECURITY DISABILITY INSURANCE (SSDI) OR CURRENTLY RECEIVING MEDICAL ASSISTANCE BENEFITS BASED ON DETERMINATION OF DISABILITY AS PROVIDED IN SECTION THREE HUNDRED SIXTY-SIX OF THE SOCIAL SERVICES LAW AS DEFINED IN SUBDIVISION FIVE OF THIS SECTION, no tax abatement shall be granted if the combined income of all members of the household for the income tax year immediately preceding the date of making application exceeds four thousand dollars, or such other sum not more than twenty-five thousand dollars beginning July first, two thousand five, twenty-six thousand dollars beginning July first, two thousand six, twenty-seven thousand dollars beginning July first, two thousand seven, twenty-eight thousand dollars beginning July first, two thousand eight, and twenty-nine thousand dollars beginning July first, two thousand nine, as may be provided by the local law, ordinance or resolution adopted pursuant to this section, provided that when the head

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

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of the household retires before the commencement of such income tax year and the date of filing the application, the income for such year may be adjusted by excluding salary or earnings and projecting his or her retirement income over the entire period of such year.

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

(2) FOR A DWELLING UNIT WHERE THE HEAD OF THE HOUSEHOLD QUALIFIES AS A PERSON WITH A DISABILITY RECEIVING DISABILITY PENSION OR DISABILITY COMPENSATION BENEFITS PROVIDED BY THE UNITED STATES DEPARTMENT OF VETERANS AFFAIRS PURSUANT TO SUBDIVISION FIVE OF THIS SECTION, NO TAX ABATEMENT SHALL BE GRANTED IF THE COMBINED INCOME FOR ALL MEMBERS OF THE HOUSEHOLD FOR THE CURRENT INCOME TAX YEAR EXCEEDS THE MAXIMUM INCOME ABOVE WHICH SUCH HEAD OF THE HOUSEHOLD WOULD NOT BE ELIGIBLE TO RECEIVE CASH DISABILITY PENSION OR DISABILITY COMPENSATION BENEFITS UNDER FEDERAL LAW DURING SUCH TAX YEAR. PROVIDED THAT WHEN THE HEAD OF THE HOUSEHOLD RETIRES BEFORE THE COMMENCEMENT OF SUCH INCOME TAX YEAR AND THE DATE OF FILING THE APPLICATION, THE INCOME FOR SUCH YEAR MAY BE ADJUSTED BY EXCLUDING SALARY OR EARNINGS AND PROJECTING HIS OR HER RETIREMENT INCOME OVER THE ENTIRE PERIOD OF SUCH YEAR.

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

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

b. (1) for a dwelling unit where the head of the household qualifies as a person with a disability RECEIVING SUPPLEMENTAL SECURITY INCOME (SSI) BENEFITS UNDER THE FEDERAL SOCIAL SECURITY ACT pursuant to subdivision five of this section, no tax abatement shall be granted if the combined income for all members of the household for the current income tax year exceeds the maximum income at which such head of the household would not be eligible to receive cash supplemental security income benefits under federal law during such tax year. PROVIDED THAT WHEN THE HEAD OF THE HOUSEHOLD RETIRES BEFORE THE COMMENCEMENT OF SUCH INCOME TAX

YEAR AND THE DATE OF FILING THE APPLICATION, THE INCOME FOR SUCH YEAR MAY BE ADJUSTED BY EXCLUDING SALARY OR EARNINGS AND PROJECTING HIS OR HER RETIREMENT INCOME OVER THE ENTIRE PERIOD OF SUCH YEAR.

(2) FOR A DWELLING UNIT WHERE THE HEAD OF THE HOUSEHOLD QUALIFIES AS A PERSON WITH A DISABILITY RECEIVING DISABILITY PENSION OR DISABILITY COMPENSATION BENEFITS PROVIDED BY THE UNITED STATES DEPARTMENT OF VETERANS AFFAIRS PURSUANT TO SUBDIVISION FIVE OF THIS SECTION, NO TAX ABATEMENT SHALL BE GRANTED IF THE COMBINED INCOME FOR ALL MEMBERS OF THE HOUSEHOLD FOR THE CURRENT INCOME TAX YEAR EXCEEDS THE MAXIMUM INCOME ABOVE WHICH SUCH HEAD OF THE HOUSEHOLD WOULD NOT BE ELIGIBLE TO RECEIVE CASH DISABILITY PENSION OR DISABILITY COMPENSATION BENEFITS UNDER FEDERAL LAW DURING SUCH TAX YEAR. PROVIDED THAT WHEN THE HEAD OF THE HOUSEHOLD RETIRES BEFORE THE COMMENCEMENT OF SUCH INCOME TAX YEAR AND THE DATE OF FILING THE APPLICATION, THE INCOME FOR SUCH YEAR MAY BE ADJUSTED BY EXCLUDING SALARY OR EARNINGS AND PROJECTING HIS OR HER RETIREMENT INCOME OVER THE ENTIRE PERIOD OF SUCH YEAR.

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

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

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

m. "Person with a disability" means an individual who is currently receiving social security disability insurance (SSDI) or supplemental security income (SSI) benefits under the federal social security act or disability pension or disability compensation benefits provided by the United States department of veterans affairs or those previously eligible by virtue of receiving disability benefits under the supplemental security income program or the social security disability program and currently receiving medical assistance benefits based on determination of disability as provided in section three hundred sixty-six of the social services law [and whose]. PROVIDED, HOWEVER, FOR AN INDIVIDUAL WHO IS CURRENTLY RECEIVING SUPPLEMENTAL SECURITY INCOME (SSI) BENEFITS, income for the current income tax year, together with the income of all members of such individual's household, [does] SHALL not exceed the maximum income at which such individual would be eligible to receive cash supplemental security income benefits under federal law during such tax year. PROVIDED, FURTHER, FOR AN INDIVIDUAL WHO IS CURRENTLY RECEIVING DISABILITY PENSION OR DISABILITY COMPENSATION BENEFITS PROVIDED BY THE UNITED STATES DEPARTMENT OF VETERANS AFFAIRS, INCOME FOR THE CURRENT INCOME TAX YEAR, TOGETHER WITH THE INCOME OF ALL MEMBERS OF SUCH INDIVIDUAL'S HOUSEHOLD, SHALL NOT EXCEED THE MAXIMUM INCOME AT WHICH SUCH INDIVIDUAL WOULD BE ELIGIBLE TO RECEIVE CASH DISABILITY PENSION OR DISABILITY COMPENSATION BENEFITS UNDER FEDERAL LAW DURING SUCH TAX YEAR.

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