

S T A T E   O F   N E W   Y O R K

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3539--A

2009-2010 Regular Sessions

I N   S E N A T E

March 24, 2009

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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:

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  
20    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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1 of the household retires before the commencement of such income tax year  
2 and the date of filing the application, the income for such year may be  
3 adjusted by excluding salary or earnings and projecting his or her  
4 retirement income over the entire period of such year.

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

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

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

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

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

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

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

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

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

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

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

1 income for the current income tax year, together with the income of all  
2 members of such individual's household, [does] SHALL not exceed the  
3 maximum income at which such individual would be eligible to receive  
4 cash supplemental security income benefits under federal law during such  
5 tax year. PROVIDED, FURTHER, FOR AN INDIVIDUAL WHO IS CURRENTLY RECEIV-  
6 ING DISABILITY PENSION OR DISABILITY COMPENSATION BENEFITS PROVIDED BY  
7 THE UNITED STATES DEPARTMENT OF VETERANS AFFAIRS, INCOME FOR THE CURRENT  
8 INCOME TAX YEAR, TOGETHER WITH THE INCOME OF ALL MEMBERS OF SUCH INDIV-  
9 VIDUAL'S HOUSEHOLD, SHALL NOT EXCEED THE MAXIMUM INCOME AT WHICH SUCH  
10 INDIVIDUAL WOULD BE ELIGIBLE TO RECEIVE CASH DISABILITY PENSION OR DISA-  
11 BILITY COMPENSATION BENEFITS UNDER FEDERAL LAW DURING SUCH TAX YEAR.  
12 S 5. This act shall take effect on the one hundred twentieth day after  
13 it shall have become a law, provided that the amendments to section  
14 467-b of the real property tax law made by section one of this act shall  
15 be subject to the expiration and reversion of such section pursuant to  
16 section 17 of chapter 576 of the laws of 1974, as amended, when upon  
17 such date the provisions of section two of this act shall take effect.