

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

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I N A S S E M B L Y

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Introduced by M. of A. BING, ROSENTHAL, PAULIN, DINOWITZ, J. RIVERA, BENEDETTO, WEISENBERG, MILLMAN, GOTTFRIED, GLICK, KAVANAGH, BOYLAND, COLTON, CLARK, TITONE, ENGLEBRIGHT, N. RIVERA, KELLNER, JAFFEE, CUSICK, CASTRO, CAMARA -- Multi-Sponsored by -- M. of A. BRENNAN, COOK, CYMBROWITZ, FARRELL, HOOPER, LENTOL, V. LOPEZ, MAISEL, MCENENY, PERRY, REILLY, WEINSTEIN, WRIGHT -- read once and referred to the Committee on Aging -- 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. Paragraph b of subdivision 3 of section 467-b of the real
2 property tax law, as amended by section 1 of chapter 188 of the laws of
3 2005, is amended to read as follows:
4 b. (1) for a dwelling unit where the head of the household qualifies
5 as a person with a disability pursuant to subdivision five of this
6 section, no tax abatement shall be granted if the combined income for
7 all members of the household for the current income tax year exceeds the
8 maximum income above which such head of the household would not be
9 eligible to receive cash supplemental security income benefits under
10 federal law during such tax year[.]; OR
11 (2) (I) FOR A DWELLING UNIT WHERE THE HEAD OF HOUSEHOLD QUALIFIES AS A
12 PERSON WITH A DISABILITY DUE TO RECEIPT OF CASH SUPPLEMENTAL SECURITY
13 INCOME PURSUANT TO SUBDIVISION FIVE OF THIS SECTION, NO TAX ABATEMENT
14 SHALL BE GRANTED IF THE COMBINED INCOME FOR ALL MEMBERS OF THE HOUSEHOLD
15 FOR THE CURRENT INCOME TAX YEAR EXCEEDS THE MAXIMUM INCOME ABOVE WHICH
16 SUCH HEAD OF HOUSEHOLD WOULD NOT BE ELIGIBLE TO RECEIVE CASH SUPPLE-
17 MENTAL SECURITY INCOME BENEFITS UNDER FEDERAL LAW DURING SUCH TAX YEAR;
18 (II) FOR A DWELLING UNIT WHERE THE HEAD OF HOUSEHOLD QUALIFIES AS A
19 PERSON WITH A DISABILITY DUE TO RECEIPT OF SOCIAL SECURITY DISABILITY

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

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1 INSURANCE (SSDI) OR MEDICAL ASSISTANCE BENEFITS BASED ON A DETERMINATION
2 OF DISABILITY AS PROVIDED IN SECTION THREE HUNDRED SIXTY-SIX OF THE
3 SOCIAL SERVICES LAW PURSUANT TO SUBDIVISION FIVE OF THIS SECTION, NO TAX
4 ABATEMENT SHALL BE GRANTED IF THE COMBINED INCOME FOR ALL MEMBERS OF THE
5 HOUSEHOLD FOR THE CURRENT INCOME TAX YEAR EXCEEDS TWENTY-NINE THOUSAND
6 DOLLARS;

7 (III) FOR A DWELLING UNIT WHERE THE HEAD OF THE HOUSEHOLD QUALIFIES AS
8 A PERSON WITH A DISABILITY DUE TO RECEIPT OF DISABILITY PENSION OR DISA-
9 BILITY COMPENSATION BENEFITS PROVIDED BY THE UNITED STATES DEPARTMENT OF
10 VETERANS AFFAIRS PURSUANT TO SUBDIVISION FIVE OF THIS SECTION, NO TAX
11 ABATEMENT SHALL BE GRANTED IF THE COMBINED INCOME FOR ALL MEMBERS OF THE
12 HOUSEHOLD FOR THE CURRENT INCOME TAX YEAR EXCEEDS THE MAXIMUM INCOME
13 ABOVE WHICH SUCH HEAD OF THE HOUSEHOLD WOULD NOT BE ELIGIBLE TO RECEIVE
14 SUCH CASH DISABILITY PENSION OR DISABILITY COMPENSATION BENEFITS UNDER
15 FEDERAL LAW DURING SUCH TAX YEAR; AND

16 (IV) WHEN THE HEAD OF THE HOUSEHOLD RETIRES BEFORE THE COMMENCEMENT OF
17 SUCH INCOME TAX YEAR AND THE DATE OF FILING THE APPLICATION, THE INCOME
18 FOR SUCH YEAR MAY BE ADJUSTED BY EXCLUDING SALARY OR EARNINGS AND
19 PROJECTING HIS OR HER RETIREMENT INCOME OVER THE ENTIRE PERIOD OF SUCH
20 YEAR.

21 PROVIDED THAT A MUNICIPALITY SHALL NOT BE REQUIRED TO ENACT A NEW
22 LOCAL LAW, ORDINANCE, OR RESOLUTION AFTER PUBLIC HEARING PURSUANT TO
23 SUBDIVISION TWO OF THIS SECTION IF SUCH MUNICIPALITY HAS ALREADY ENACTED
24 A LOCAL LAW, ORDINANCE, OR RESOLUTION PURSUANT TO SUBDIVISION TWO OF
25 THIS SECTION ADOPTING THE PROVISIONS OF SUBPARAGRAPH ONE OF THIS PARA-
26 GRAPH AND THE MUNICIPALITY CHOOSES TO CONTINUE UTILIZING SUBPARAGRAPH
27 ONE OF THIS PARAGRAPH.

28 S 2. Paragraph b of subdivision 3 of section 467-b of the real proper-
29 ty tax law, as amended by section 2 of chapter 188 of the laws of 2005,
30 is amended to read as follows:

31 b. (1) for a dwelling unit where the head of the household qualifies
32 as a person with a disability pursuant to subdivision five of this
33 section, no tax abatement shall be granted if the combined income for
34 all members of the household for the current income tax year exceeds the
35 maximum income at which such head of the household would not be eligible
36 to receive cash supplemental security income benefits under federal law
37 during such tax year[.]; OR

38 (2)(I) FOR A DWELLING UNIT WHERE THE HEAD OF HOUSEHOLD QUALIFIES AS A
39 PERSON WITH A DISABILITY DUE TO RECEIPT OF CASH SUPPLEMENTAL SECURITY
40 INCOME PURSUANT TO SUBDIVISION FIVE OF THIS SECTION, NO TAX ABATEMENT
41 SHALL BE GRANTED IF THE COMBINED INCOME FOR ALL MEMBERS OF THE HOUSEHOLD
42 FOR THE CURRENT INCOME TAX YEAR EXCEEDS THE MAXIMUM INCOME ABOVE WHICH
43 SUCH HEAD OF HOUSEHOLD WOULD NOT BE ELIGIBLE TO RECEIVE CASH SUPPLE-
44 MENTAL SECURITY INCOME BENEFITS UNDER FEDERAL LAW DURING SUCH TAX YEAR;

45 (II) FOR A DWELLING UNIT WHERE THE HEAD OF HOUSEHOLD QUALIFIES AS A
46 PERSON WITH A DISABILITY DUE TO RECEIPT OF SOCIAL SECURITY DISABILITY
47 INSURANCE (SSDI) OR MEDICAL ASSISTANCE BENEFITS BASED ON A DETERMINATION
48 OF DISABILITY AS PROVIDED IN SECTION THREE HUNDRED SIXTY-SIX OF THE
49 SOCIAL SERVICES LAW PURSUANT TO SUBDIVISION FIVE OF THIS SECTION, NO TAX
50 ABATEMENT SHALL BE GRANTED IF THE COMBINED INCOME FOR ALL MEMBERS OF THE
51 HOUSEHOLD FOR THE CURRENT INCOME TAX YEAR EXCEEDS TWENTY-NINE THOUSAND
52 DOLLARS;

53 (III) FOR A DWELLING UNIT WHERE THE HEAD OF THE HOUSEHOLD QUALIFIES AS
54 A PERSON WITH A DISABILITY DUE TO RECEIPT OF DISABILITY PENSION OR DISA-
55 BILITY COMPENSATION BENEFITS PROVIDED BY THE UNITED STATES DEPARTMENT OF
56 VETERANS AFFAIRS PURSUANT TO SUBDIVISION FIVE OF THIS SECTION, NO TAX

1 ABATEMENT SHALL BE GRANTED IF THE COMBINED INCOME FOR ALL MEMBERS OF THE
2 HOUSEHOLD FOR THE CURRENT INCOME TAX YEAR EXCEEDS THE MAXIMUM INCOME
3 ABOVE WHICH SUCH HEAD OF THE HOUSEHOLD WOULD NOT BE ELIGIBLE TO RECEIVE
4 SUCH CASH DISABILITY PENSION OR DISABILITY COMPENSATION BENEFITS UNDER
5 FEDERAL LAW DURING SUCH TAX YEAR; AND

6 (IV) WHEN THE HEAD OF THE HOUSEHOLD RETIRES BEFORE THE COMMENCEMENT OF
7 SUCH INCOME TAX YEAR AND THE DATE OF FILING THE APPLICATION, THE INCOME
8 FOR SUCH YEAR MAY BE ADJUSTED BY EXCLUDING SALARY OR EARNINGS AND
9 PROJECTING HIS OR HER RETIREMENT INCOME OVER THE ENTIRE PERIOD OF SUCH
10 YEAR.

11 PROVIDED THAT A MUNICIPALITY SHALL NOT BE REQUIRED TO ENACT A NEW
12 LOCAL LAW, ORDINANCE, OR RESOLUTION AFTER PUBLIC HEARING PURSUANT TO
13 SUBDIVISION TWO OF THIS SECTION IF SUCH MUNICIPALITY HAS ALREADY ENACTED
14 A LOCAL LAW, ORDINANCE, OR RESOLUTION PURSUANT TO SUBDIVISION TWO OF
15 THIS SECTION ADOPTING THE PROVISIONS OF SUBPARAGRAPH ONE OF THIS PARA-
16 GRAPH AND THE MUNICIPALITY CHOOSES TO CONTINUE UTILIZING SUBPARAGRAPH
17 ONE OF THIS PARAGRAPH.

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

21 m. (1) "Person with a disability" means (I) an individual who is
22 currently receiving social security disability insurance (SSDI) or
23 supplemental security income (SSI) benefits under the federal social
24 security act or disability pension or disability compensation benefits
25 provided by the United States department of veterans affairs or those
26 previously eligible by virtue of receiving disability benefits under the
27 supplemental security income program or the social security disability
28 program and currently receiving medical assistance benefits based on
29 determination of disability as provided in section three hundred sixty-
30 six of the social services law; and

31 (II) whose income for the current income tax year, together with the
32 income of all members of such individual's household, does not exceed
33 the maximum income at which such individual would be eligible to receive
34 cash supplemental security income benefits under federal law during such
35 tax year.

36 (2) IF THE GOVERNING BOARD OF A MUNICIPALITY FURTHER ADOPTS, AFTER
37 PUBLIC HEARING, A LOCAL LAW, ORDINANCE, OR RESOLUTION:

38 (I) THE INCOME FOR THE CURRENT TAX YEAR, TOGETHER WITH THE INCOME OF
39 ALL MEMBERS OF SUCH INDIVIDUAL'S HOUSEHOLD, FOR AN INDIVIDUAL CURRENTLY
40 RECEIVING SOCIAL SECURITY DISABILITY INSURANCE (SSDI) OR MEDICAL ASSIST-
41 ANCE BENEFITS BASED ON A DETERMINATION OF DISABILITY AS PROVIDED IN
42 SECTION THREE HUNDRED SIXTY-SIX OF THE SOCIAL SERVICES LAW, MAY EXCEED
43 THE MAXIMUM INCOME AT WHICH SUCH INDIVIDUAL WOULD BE ELIGIBLE TO RECEIVE
44 CASH SUPPLEMENTAL SECURITY INCOME BENEFITS UNDER FEDERAL LAW DURING SUCH
45 TAX YEAR, BUT MAY NOT EXCEED TWENTY-NINE THOUSAND DOLLARS;

46 (II) THE INCOME FOR THE CURRENT INCOME TAX YEAR, TOGETHER WITH THE
47 INCOME OF ALL MEMBERS OF SUCH INDIVIDUAL'S HOUSEHOLD, FOR AN INDIVIDUAL
48 WHO IS CURRENTLY RECEIVING DISABILITY PENSION OR DISABILITY COMPENSATION
49 BENEFITS PROVIDED BY THE UNITED STATES DEPARTMENT OF VETERANS AFFAIRS,
50 MAY EXCEED THE MAXIMUM INCOME AT WHICH SUCH INDIVIDUAL WOULD BE ELIGIBLE
51 TO RECEIVE CASH SUPPLEMENTAL SECURITY INCOME BENEFITS UNDER FEDERAL LAW
52 DURING SUCH TAX YEAR, BUT MAY NOT EXCEED THE MAXIMUM INCOME AT WHICH
53 SUCH INDIVIDUAL WOULD BE ELIGIBLE TO RECEIVE CASH DISABILITY PENSION OR
54 DISABILITY COMPENSATION BENEFITS UNDER FEDERAL LAW DURING SUCH TAX YEAR.

55 S 4. This act shall take effect on the one hundred twentieth day after
56 it shall have become a law, provided that the amendments to section

1 467-b of the real property tax law made by section one of this act shall
2 be subject to the expiration and reversion of such section pursuant to
3 section 17 of chapter 576 of the laws of 1974, as amended, when upon
4 such date the provisions of section two of this act shall take effect.