

1420

2011-2012 Regular Sessions

I N S E N A T E

January 7, 2011

Introduced by Sen. GOLDEN -- read twice and ordered printed, and when printed to be committed to the Committee on Aging

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

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

LBD04760-01-1

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

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

26 S 2. Paragraphs a and b of subdivision 3 of section 467-b of the real
27 property tax law, as amended by section 2 of chapter 188 of the laws of
28 2005, are amended to read as follows:

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

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

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

14 S 3. Paragraph d of subdivision 1 of section 467-c of the real proper-
15 ty tax law, as separately amended by chapters 188 and 205 of the laws of
16 2005, is amended to read as follows:

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

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

44 m. "Person with a disability" means an individual who is currently
45 receiving social security disability insurance (SSDI) or supplemental
46 security income (SSI) benefits under the federal social security act or
47 disability pension or disability compensation benefits provided by the
48 United States department of veterans affairs or those previously eligi-
49 ble by virtue of receiving disability benefits under the supplemental
50 security income program or the social security disability program and
51 currently receiving medical assistance benefits based on determination
52 of disability as provided in section three hundred sixty-six of the
53 social services law [and whose]. PROVIDED, HOWEVER, FOR AN INDIVIDUAL
54 WHO IS CURRENTLY RECEIVING SUPPLEMENTAL SECURITY INCOME (SSI) BENEFITS,
55 income for the current income tax year, together with the income of all
56 members of such individual's household, [does] SHALL not exceed the

1 maximum income at which such individual would be eligible to receive
2 cash supplemental security income benefits under federal law during such
3 tax year. PROVIDED, FURTHER, FOR AN INDIVIDUAL WHO IS CURRENTLY RECEIV-
4 ING DISABILITY PENSION OR DISABILITY COMPENSATION BENEFITS PROVIDED BY
5 THE UNITED STATES DEPARTMENT OF VETERANS AFFAIRS, INCOME FOR THE CURRENT
6 INCOME TAX YEAR, TOGETHER WITH THE INCOME OF ALL MEMBERS OF SUCH INDI-
7 VIDUAL'S HOUSEHOLD, SHALL NOT EXCEED THE MAXIMUM INCOME AT WHICH SUCH
8 INDIVIDUAL WOULD BE ELIGIBLE TO RECEIVE CASH DISABILITY PENSION OR DISA-
9 BILITY COMPENSATION BENEFITS UNDER FEDERAL LAW DURING SUCH TAX YEAR.

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