

1700

2011-2012 Regular Sessions

I N A S S E M B L Y

January 11, 2011

Introduced by M. of A. DINOWITZ, PHEFFER, BARRON, ROSENTHAL -- read once
and referred to the Committee on Aging

AN ACT to amend the real property tax law, in relation to increasing the combined household income limit for eligibility for a senior citizen rent increase exemption (SCRIE) and for a municipal property tax abatement for rent-controlled and rent regulated property occupied by senior citizens on the basis of the consumer price index

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

1 Section 1. Paragraph a of subdivision 3 of section 467-b of the real
2 property tax law, as separately amended by chapters 188 and 205 of the
3 laws of 2005, is amended to read as follows:
4 a. for a dwelling unit where the head of the household is a person
5 sixty-two years of age or older, no tax abatement shall be granted if
6 the combined income of all members of the household for the income tax
7 year immediately preceding the date of making application exceeds four
8 thousand dollars, or such other sum not more than twenty-five thousand
9 dollars beginning July first, two thousand five, twenty-six thousand
10 dollars beginning July first, two thousand six, twenty-seven thousand
11 dollars beginning July first, two thousand seven, twenty-eight thousand
12 dollars beginning July first, two thousand eight, and twenty-nine thou-
13 sand dollars beginning July first, two thousand nine, as may be provided
14 by the local law, ordinance or resolution adopted pursuant to this
15 section, provided that when the head of the household retires before the
16 commencement of such income tax year and the date of filing the applica-
17 tion, the income for such year may be adjusted by excluding salary or
18 earnings and projecting his or her retirement income over the entire
19 period of such year. THE MAXIMUM INCOME THRESHOLD PROVIDED FOR HEREIN
20 SHALL BE INCREASED BY ORDER OF THE COMMISSIONER OF THE STATE DIVISION OF
21 HOUSING AND COMMUNITY RENEWAL ON JANUARY FIRST OF EACH YEAR TO REFLECT
22 ANY INCREASE IN THE REGIONAL CONSUMER PRICE INDEX FOR THE N.Y.,

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

LBD04486-01-1

1 N.Y.-NORTHEASTERN, N.J. AREA, BASED UPON THE INDEX FOR ALL URBAN CONSUM-
2 ERS (CPI-U) DURING THE PRECEDING TWELVE MONTH PERIOD.

3 S 2. Paragraph d of subdivision 1 of section 467-c of the real proper-
4 ty tax law, as separately amended by chapters 188 and 205 of the laws of
5 2005, is amended to read as follows:

6 d. "Eligible head of the household" means (1) a person or his or her
7 spouse who is sixty-two years of age or older and is entitled to the
8 possession or to the use and occupancy of a dwelling unit, provided,
9 however, with respect to a dwelling which was subject to a mortgage
10 insured or initially insured by the federal government pursuant to
11 section two hundred thirteen of the National Housing Act, as amended
12 "eligible head of the household" shall be limited to that person or his
13 or her spouse who was entitled to possession or the use and occupancy of
14 such dwelling unit at the time of termination of such mortgage, and
15 whose income when combined with the income of all other members of the
16 household, does not exceed six thousand five hundred dollars for the
17 taxable period, or such other sum not less than sixty-five hundred
18 dollars nor more than twenty-five thousand dollars beginning July first,
19 two thousand five, twenty-six thousand dollars beginning July first, two
20 thousand six, twenty-seven thousand dollars beginning July first, two
21 thousand seven, twenty-eight thousand dollars beginning July first, two
22 thousand eight, and twenty-nine thousand dollars beginning July first,
23 two thousand nine, as may be provided by local law; or (2) a person with
24 a disability as defined in this subdivision. THE MAXIMUM INCOME THRESH-
25 OLD PROVIDED FOR HEREIN SHALL BE INCREASED BY ORDER OF THE COMMISSIONER
26 OF THE STATE DIVISION OF HOUSING AND COMMUNITY RENEWAL ON JANUARY FIRST
27 OF EACH YEAR TO REFLECT ANY INCREASE IN THE REGIONAL CONSUMER PRICE
28 INDEX FOR THE N.Y., N.Y.-NORTHEASTERN, N.J. AREA, BASED UPON THE INDEX
29 FOR ALL URBAN CONSUMERS (CPI-U) DURING THE PRECEDING TWELVE MONTH PERI-
30 OD.

31 S 3. This act shall take effect immediately, provided that the amend-
32 ment to paragraph a of subdivision 3 of section 467-b of the real prop-
33 erty tax law made by section one of this act shall not affect the expi-
34 ration of such section pursuant to section 17 of chapter 576 of the laws
35 of 1974, as amended, and shall be deemed to expire therewith.