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I N   A S S E M B L Y

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Introduced by M. of A. GIBSON, 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

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  
20    INSURANCE (SSDI) OR MEDICAL ASSISTANCE BENEFITS BASED ON A DETERMINATION

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

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1 OF DISABILITY AS PROVIDED IN SECTION THREE HUNDRED SIXTY-SIX OF THE  
2 SOCIAL SERVICES LAW PURSUANT TO SUBDIVISION FIVE OF THIS SECTION, NO TAX  
3 ABATEMENT SHALL BE GRANTED IF THE COMBINED INCOME FOR ALL MEMBERS OF THE  
4 HOUSEHOLD FOR THE CURRENT INCOME TAX YEAR EXCEEDS TWENTY-NINE THOUSAND  
5 DOLLARS;

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

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

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

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

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

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

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

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

(IV) 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.

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

S 3. 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. (1) "Person with a disability" means (I) 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

(II) whose income for the current income tax year, together with the income of all members of such individual's household, does 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.

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

(I) THE INCOME FOR THE CURRENT TAX YEAR, TOGETHER WITH THE INCOME OF ALL MEMBERS OF SUCH INDIVIDUAL'S HOUSEHOLD, FOR AN INDIVIDUAL CURRENTLY RECEIVING SOCIAL SECURITY DISABILITY INSURANCE (SSDI) OR MEDICAL ASSISTANCE BENEFITS BASED ON A DETERMINATION OF DISABILITY AS PROVIDED IN SECTION THREE HUNDRED SIXTY-SIX OF THE SOCIAL SERVICES LAW, MAY 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, BUT MAY NOT EXCEED TWENTY-NINE THOUSAND DOLLARS;

(II) THE INCOME FOR THE CURRENT INCOME TAX YEAR, TOGETHER WITH THE INCOME OF ALL MEMBERS OF SUCH INDIVIDUAL'S HOUSEHOLD, FOR AN INDIVIDUAL WHO IS CURRENTLY RECEIVING DISABILITY PENSION OR DISABILITY COMPENSATION BENEFITS PROVIDED BY THE UNITED STATES DEPARTMENT OF VETERANS AFFAIRS, MAY 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, BUT MAY 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 4. 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

1 be subject to the expiration and reversion of such section pursuant to  
2 section 17 of chapter 576 of the laws of 1974, as amended, when upon  
3 such date the provisions of section two of this act shall take effect.