

2011-2012 Regular Sessions

I N S E N A T E

(PREFILED)

January 5, 2011

Introduced by Sens. KRUEGER, ADDABBO, DUANE, MONTGOMERY, PERKINS, SERRA-
NO -- 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 ASSEM-
BLY, 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

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

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1 adjusted by excluding salary or earnings and projecting his or her
2 retirement income over the entire period of such year.

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

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

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

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

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

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

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

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

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

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

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

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