

9744

I N A S S E M B L Y

May 20, 2014

Introduced by M. of A. KAVANAGH -- read once and referred to the Committee on Real Property Taxation

AN ACT to amend the real property tax law, in relation to the tax abatement and exemption for rent regulated and rent controlled property occupied by persons with disabilities; and providing for the repeal of certain provisions upon expiration thereof

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. for a dwelling unit where the head of the household qualifies as a
5 person with a disability pursuant to subdivision five of this section,
6 no tax abatement shall be granted if the combined income for all members
7 of the household for the current income tax year exceeds [the maximum
8 income above which such head of the household would not be eligible to
9 receive cash supplemental security income benefits under federal law
10 during such tax year] FIFTY THOUSAND DOLLARS BEGINNING JULY FIRST, TWO
11 THOUSAND FOURTEEN, AS MAY BE PROVIDED BY THE LOCAL LAW, ORDINANCE OR
12 RESOLUTION ADOPTED PURSUANT TO THIS SECTION.
13 S 2. Paragraph b of subdivision 3 of section 467-b of the real proper-
14 ty tax law, as amended by section 2 of chapter 188 of the laws of 2005,
15 is amended to read as follows:
16 b. for a dwelling unit where the head of the household qualifies as a
17 person with a disability pursuant to subdivision five of this section,
18 no tax abatement shall be granted if the combined income for all members
19 of the household for the current income tax year exceeds [the maximum
20 income at which such head of the household would not be eligible to
21 receive cash supplemental security income benefits under federal law
22 during such tax year] FIFTY THOUSAND DOLLARS BEGINNING JULY FIRST, TWO
23 THOUSAND FOURTEEN, AS MAY BE PROVIDED BY THE LOCAL LAW, ORDINANCE OR
24 RESOLUTION ADOPTED PURSUANT TO THIS SECTION.

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

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

4 m. "Person with a disability" means an individual who is currently
5 receiving social security disability insurance (SSDI) or supplemental
6 security income (SSI) benefits under the federal social security act or
7 disability pension or disability compensation benefits provided by the
8 United States department of veterans affairs or those previously eligi-
9 ble by virtue of receiving disability benefits under the supplemental
10 security income program or the social security disability program and
11 currently receiving medical assistance benefits based on determination
12 of disability as provided in section three hundred sixty-six of the
13 social services law and whose income for the current income tax year,
14 together with the income of all members of such individual's household,
15 does not exceed [the maximum income at which such individual would be
16 eligible to receive cash supplemental security income benefits under
17 federal law during such tax year] FIFTY THOUSAND DOLLARS BEGINNING JULY
18 FIRST, TWO THOUSAND FOURTEEN, AS MAY BE PROVIDED BY LOCAL LAW.

19 S 4. This act shall take effect July 1, 2014 provided, however, that:

20 (a) the amendments to paragraph b of subdivision 3 of section 467-b of
21 the real property tax law made by section one of this act shall be
22 subject to the expiration and reversion of such subdivision pursuant to
23 section 17 of chapter 576 of the laws of 1974, as amended, when upon
24 such date the provisions of section two of this act shall take effect;
25 and

26 (b) nothing contained in this act shall be construed so as to extend
27 the provisions of this act beyond July 1, 2016, when upon such date this
28 act shall expire and the provisions contained in this act shall be
29 deemed repealed.