

3153

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I N S E N A T E

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Introduced by Sens. KRUEGER, ADDABBO, MONTGOMERY, PERKINS, SERRANO --
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
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.

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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 subdivi-
4 sion 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 subdivi-
47 sion 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 THIS SECTION, and
23 is entitled to the possession or to the use and occupancy of a dwelling
24 unit, provided, however, with respect to a dwelling which was subject to
25 a mortgage insured or initially insured by the federal government pursu-
26 ant to section two hundred thirteen of the National Housing Act, as
27 amended "eligible head of the household" shall be limited to that person
28 or his or her spouse who was entitled to possession or the use and occu-
29 pancy of such dwelling unit at the time of termination of such mortgage,
30 and whose income when combined with the income of all other members of
31 the household, does not exceed six thousand five hundred dollars for the
32 taxable period, or such other sum not less than sixty-five hundred
33 dollars nor more than twenty-five thousand dollars beginning July first,
34 two thousand five, twenty-six thousand dollars beginning July first, two
35 thousand six, twenty-seven thousand dollars beginning July first, two
36 thousand seven, twenty-eight thousand dollars beginning July first, two
37 thousand eight, and twenty-nine thousand dollars beginning July first,
38 two thousand nine, as may be provided by local law; or (2) a person with
39 a disability as defined in this subdivision.

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

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

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