

1893

2013-2014 Regular Sessions

I N A S S E M B L Y

(PREFILED)

January 9, 2013

Introduced by M. of A. GIBSON, PAULIN, DINOWITZ, WEISENBERG, MILLMAN, GOTTFRIED, GLICK, KAVANAGH, COLTON, JAFFEE, CUSICK -- Multi-Sponsored by -- M. of A. BRENNAN, COOK, CYMBROWITZ, HOOPER, PERRY -- 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
21 OF DISABILITY AS PROVIDED IN SECTION THREE HUNDRED SIXTY-SIX OF THE
22 SOCIAL SERVICES LAW PURSUANT TO SUBDIVISION FIVE OF THIS SECTION, NO TAX
23 ABATEMENT SHALL BE GRANTED IF THE COMBINED INCOME FOR ALL MEMBERS OF THE
24 HOUSEHOLD FOR THE CURRENT INCOME TAX YEAR EXCEEDS TWENTY-NINE THOUSAND
25 DOLLARS;

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

LBD02060-01-3

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

10 (IV) WHEN THE HEAD OF THE HOUSEHOLD RETIRES BEFORE THE COMMENCEMENT OF
11 SUCH INCOME TAX YEAR AND THE DATE OF FILING THE APPLICATION, THE INCOME
12 FOR SUCH YEAR MAY BE ADJUSTED BY EXCLUDING SALARY OR EARNINGS AND
13 PROJECTING HIS OR HER RETIREMENT INCOME OVER THE ENTIRE PERIOD OF SUCH
14 YEAR.

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

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

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

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

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

47 (III) FOR A DWELLING UNIT WHERE THE HEAD OF THE HOUSEHOLD QUALIFIES AS
48 A PERSON WITH A DISABILITY DUE TO RECEIPT OF DISABILITY PENSION OR DISA-
49 BILITY COMPENSATION BENEFITS PROVIDED BY THE UNITED STATES DEPARTMENT OF
50 VETERANS AFFAIRS PURSUANT TO SUBDIVISION FIVE OF THIS SECTION, NO TAX
51 ABATEMENT SHALL BE GRANTED IF THE COMBINED INCOME FOR ALL MEMBERS OF THE
52 HOUSEHOLD FOR THE CURRENT INCOME TAX YEAR EXCEEDS THE MAXIMUM INCOME
53 ABOVE WHICH SUCH HEAD OF THE HOUSEHOLD WOULD NOT BE ELIGIBLE TO RECEIVE
54 SUCH CASH DISABILITY PENSION OR DISABILITY COMPENSATION BENEFITS UNDER
55 FEDERAL LAW DURING SUCH TAX YEAR; AND

1 (IV) WHEN THE HEAD OF THE HOUSEHOLD RETIRES BEFORE THE COMMENCEMENT OF
2 SUCH INCOME TAX YEAR AND THE DATE OF FILING THE APPLICATION, THE INCOME
3 FOR SUCH YEAR MAY BE ADJUSTED BY EXCLUDING SALARY OR EARNINGS AND
4 PROJECTING HIS OR HER RETIREMENT INCOME OVER THE ENTIRE PERIOD OF SUCH
5 YEAR.

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

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

16 m. (1) "Person with a disability" means (I) an individual who is
17 currently receiving social security disability insurance (SSDI) or
18 supplemental security income (SSI) benefits under the federal social
19 security act or disability pension or disability compensation benefits
20 provided by the United States department of veterans affairs or those
21 previously eligible by virtue of receiving disability benefits under the
22 supplemental security income program or the social security disability
23 program and currently receiving medical assistance benefits based on
24 determination of disability as provided in section three hundred sixty-
25 six of the social services law; and

26 (II) whose income for the current income tax year, together with the
27 income of all members of such individual's household, does not exceed
28 the maximum income at which such individual would be eligible to receive
29 cash supplemental security income benefits under federal law during such
30 tax year.

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

33 (I) THE INCOME FOR THE CURRENT TAX YEAR, TOGETHER WITH THE INCOME OF
34 ALL MEMBERS OF SUCH INDIVIDUAL'S HOUSEHOLD, FOR AN INDIVIDUAL CURRENTLY
35 RECEIVING SOCIAL SECURITY DISABILITY INSURANCE (SSDI) OR MEDICAL ASSIST-
36 ANCE BENEFITS BASED ON A DETERMINATION OF DISABILITY AS PROVIDED IN
37 SECTION THREE HUNDRED SIXTY-SIX OF THE SOCIAL SERVICES LAW, MAY EXCEED
38 THE MAXIMUM INCOME AT WHICH SUCH INDIVIDUAL WOULD BE ELIGIBLE TO RECEIVE
39 CASH SUPPLEMENTAL SECURITY INCOME BENEFITS UNDER FEDERAL LAW DURING SUCH
40 TAX YEAR, BUT MAY NOT EXCEED TWENTY-NINE THOUSAND DOLLARS;

41 (II) THE INCOME FOR THE CURRENT INCOME TAX YEAR, TOGETHER WITH THE
42 INCOME OF ALL MEMBERS OF SUCH INDIVIDUAL'S HOUSEHOLD, FOR AN INDIVIDUAL
43 WHO IS CURRENTLY RECEIVING DISABILITY PENSION OR DISABILITY COMPENSATION
44 BENEFITS PROVIDED BY THE UNITED STATES DEPARTMENT OF VETERANS AFFAIRS,
45 MAY EXCEED THE MAXIMUM INCOME AT WHICH SUCH INDIVIDUAL WOULD BE ELIGIBLE
46 TO RECEIVE CASH SUPPLEMENTAL SECURITY INCOME BENEFITS UNDER FEDERAL LAW
47 DURING SUCH TAX YEAR, BUT MAY NOT EXCEED THE MAXIMUM INCOME AT WHICH
48 SUCH INDIVIDUAL WOULD BE ELIGIBLE TO RECEIVE CASH DISABILITY PENSION OR
49 DISABILITY COMPENSATION BENEFITS UNDER FEDERAL LAW DURING SUCH TAX YEAR.

50 S 4. This act shall take effect on the one hundred twentieth day after
51 it shall have become a law, provided that the amendments to section
52 467-b of the real property tax law made by section one of this act shall
53 be subject to the expiration and reversion of such section pursuant to
54 section 17 of chapter 576 of the laws of 1974, as amended, when upon
55 such date the provisions of section two of this act shall take effect.