

3648

2013-2014 Regular Sessions

I N A S S E M B L Y

January 28, 2013

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

AN ACT to amend the real property tax law, in relation to authorizing a
tax abatement for certain rental property occupied by disabled veter-
ans

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

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

LBD04194-01-3

1 S 2. Paragraph b of subdivision 3 of section 467-b of the real proper-
2 ty tax law, as amended by section 2 of chapter 188 of the laws of 2005,
3 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 at which such head of the household would not be eligible
9 to receive cash supplemental security income benefits under federal law
10 during such tax year.

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

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

27 m. "Person with a disability" means an individual who is currently
28 receiving social security disability insurance (SSDI) or supplemental
29 security income (SSI) benefits under the federal social security act or
30 disability pension or disability compensation benefits provided by the
31 United States department of veterans affairs or those previously eligi-
32 ble by virtue of receiving disability benefits under the supplemental
33 security income program or the social security disability program and
34 currently receiving medical assistance benefits based on determination
35 of disability as provided in section three hundred sixty-six of the
36 social services law and whose income for the current income tax year,
37 together with the income of all members of such individual's household,
38 does not exceed the maximum income at which such individual would be
39 eligible to receive cash supplemental security income benefits under
40 federal law during such tax year. PROVIDED, HOWEVER, FOR AN INDIVIDUAL
41 WHO IS CURRENTLY RECEIVING DISABILITY PENSION OR DISABILITY COMPENSATION
42 BENEFITS PROVIDED BY THE UNITED STATES DEPARTMENT OF VETERANS AFFAIRS,
43 INCOME FOR THE CURRENT INCOME TAX YEAR, TOGETHER WITH THE INCOME OF ALL
44 MEMBERS OF SUCH INDIVIDUAL'S HOUSEHOLD, SHALL NOT EXCEED THE MAXIMUM
45 INCOME AT WHICH SUCH INDIVIDUAL WOULD BE ELIGIBLE TO RECEIVE CASH DISA-
46 BILITY PENSION OR DISABILITY COMPENSATION BENEFITS UNDER FEDERAL LAW
47 DURING SUCH TAX YEAR.

48 S 4. This act shall take effect immediately, provided that the amend-
49 ments to section 467-b of the real property tax law made by section one
50 of this act shall be subject to the expiration and reversion of such
51 section pursuant to section 17 of chapter 576 of the laws of 1974, as
52 amended, when upon such date the provisions of section two of this act
53 shall take effect.