## 8469

## IN ASSEMBLY

January 16, 2014

Introduced by M. of A. ROSENTHAL, DINOWITZ, MILLMAN, GOTTFRIED, COLTON, WEISENBERG, PAULIN, CUSICK, JAFFEE, KAVANAGH -- 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:

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

(2) (I) FOR A DWELLING UNIT WHERE THE HEAD OF HOUSEHOLD QUALIFIES AS A 11 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 CURRENT INCOME TAX YEAR EXCEEDS THE MAXIMUM INCOME ABOVE WHICH 15 FOR THE SUCH HEAD OF HOUSEHOLD WOULD NOT BE ELIGIBLE TO RECEIVE CASH 16 SUPPLE-17 MENTAL SECURITY INCOME BENEFITS UNDER FEDERAL LAW DURING SUCH TAX YEAR;

18 FOR A DWELLING UNIT WHERE THE HEAD OF HOUSEHOLD QUALIFIES AS A (II)19 PERSON WITH A DISABILITY DUE TO RECEIPT OF SOCIAL SECURITY DISABILITY 20 INSURANCE (SSDI) OR MEDICAL ASSISTANCE BENEFITS BASED ON A DETERMINATION IN SECTION THREE HUNDRED SIXTY-SIX OF THE 21 OF DISABILITY AS PROVIDED SOCIAL SERVICES LAW PURSUANT TO SUBDIVISION FIVE OF THIS SECTION, NO TAX 22 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.

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(III) FOR A DWELLING UNIT WHERE THE HEAD OF THE HOUSEHOLD OUALIFIES AS 1 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 LOCAL LAW, ORDINANCE, OR RESOLUTION AFTER PUBLIC HEARING PURSUANT 16 ΤO 17 SUBDIVISION TWO OF THIS SECTION IF SUCH MUNICIPALITY HAS ALREADY ENACTED 18 LOCAL LAW, ORDINANCE, OR RESOLUTION PURSUANT TO SUBDIVISION TWO OF Α 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:

b. (1) for a dwelling unit where the head of the household qualifies as a person with a disability pursuant to subdivision five of this section, no tax abatement shall be granted if the combined income for all members of the household for the current income tax year exceeds the maximum income at which such head of the household would not be eligible to receive cash supplemental security income benefits under federal law 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 FOR THE CURRENT INCOME TAX YEAR EXCEEDS THE MAXIMUM INCOME ABOVE 36 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 Α 40 PERSON WITH A DISABILITY DUE TO RECEIPT OF SOCIAL SECURITY DISABILITY INSURANCE (SSDI) OR MEDICAL ASSISTANCE BENEFITS BASED ON A DETERMINATION 41 OF DISABILITY AS PROVIDED IN SECTION THREE HUNDRED SIXTY-SIX OF 42 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 INCOME TAX YEAR EXCEEDS THE MAXIMUM INCOME 52 HOUSEHOLD FOR THE CURRENT ABOVE WHICH SUCH HEAD OF THE HOUSEHOLD WOULD NOT BE ELIGIBLE TO RECEIVE 53 54 SUCH CASH DISABILITY PENSION OR DISABILITY COMPENSATION BENEFITS UNDER 55 FEDERAL LAW DURING SUCH TAX YEAR; AND

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

6 THAT A MUNICIPALITY SHALL NOT BE REQUIRED TO ENACT A NEW PROVIDED 7 LOCAL LAW, ORDINANCE, OR RESOLUTION AFTER PUBLIC HEARING PURSUANT ΤO 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-MUNICIPALITY CHOOSES TO CONTINUE UTILIZING SUBPARAGRAPH 11 GRAPH AND THE 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 (1) "Person with a disability" means (I) an individual who is m. 17 security disability insurance (SSDI) or currently receiving social 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 sixtysix of the social services law; and 25

(II) whose income for the current income tax year, together with the income of all members of such individual's household, does not exceed the maximum income at which such individual would be eligible to receive cash supplemental security income benefits under federal law during such 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 MEMBERS OF SUCH INDIVIDUAL'S HOUSEHOLD, FOR AN INDIVIDUAL CURRENTLY 34 ALL RECEIVING SOCIAL SECURITY DISABILITY INSURANCE (SSDI) OR MEDICAL ASSIST-35 ANCE BENEFITS BASED ON A DETERMINATION OF DISABILITY AS 36 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;

(II) THE INCOME FOR THE CURRENT INCOME TAX YEAR, 41 TOGETHER WITH THE INCOME OF ALL MEMBERS OF SUCH INDIVIDUAL'S HOUSEHOLD, FOR AN INDIVIDUAL 42 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 RECEIVE CASH SUPPLEMENTAL SECURITY INCOME BENEFITS UNDER FEDERAL LAW 46 TO 47 DURING SUCH TAX YEAR, BUT MAY NOT EXCEED THE MAXIMUM WHICH INCOME  $\mathbf{AT}$ 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 467-b of the real property tax law made by section one of this act shall 52 be subject to the expiration and reversion of such section pursuant to 53 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.