S T A T E O F N E W Y O R K

6674

I N S E N A T E

February 26, 2014

Introduced by Sen. MARTINS -- read twice and ordered printed, and when printed to be committed to the Committee on Local Government

AN ACT to amend the real property tax law, in relation to the real property tax exemption for persons with disabilities and limited incomes

THE PEOPLE OF THE STATE OF NEW YORK, REPRESENTED IN SENATE AND ASSEMBLY, DO ENACT AS FOLLOWS:

Section 1. Subparagraph (i) of paragraph (b) of subdivision 2 of section 459-c of the real property tax law, as amended by chapter 265 of the laws of 2013, is amended to read as follows:

(i) is certified to receive social security disability insurance (SSDI) or supplemental security income (SSI) benefits under the federal Social Security Act, or IF SUCH PERSON IS UNABLE TO OBTAIN SUCH CERTIFICATION DUE TO A LACK OF SUFFICIENT WORK CREDITS TO QUALIFY FOR SSDI BENEFITS, A DENIAL OR DISAPPROVAL LETTER OR NOTICE OF DISAPPROVED CLAIM FROM THE SOCIAL SECURITY ADMINISTRATION (SSA) TOGETHER WITH A MEDICAL CERTIFICATION OF THE INDIVIDUAL'S QUALIFYING DISABILITY PREPARED BY A DULY LICENSED PHYSICIAN SHALL BE DEEMED SUFFICIENT IN LIEU OF AN SSA CERTIFICATION, OR

S 2. The closing paragraph of subdivision 2 of section 459-c of the real property tax law, as amended by chapter 265 of the laws of 2013, is amended to read as follows:

An award letter from the Social Security Administration or the Railroad Retirement Board, or a certificate from the state commission for the blind, or an award letter from the United States Postal Service, or an award letter from the United States department of veterans affairs shall be submitted as proof of disability. IF A PERSON IS UNABLE TO OBTAIN AN AWARD LETTER FROM THE SOCIAL SECURITY ADMINISTRATION DUE TO INSUFFICIENT WORK CREDITS TO QUALIFY FOR SSDI, A DENIAL OR DISAPPROVAL LETTER OR NOTICE OF DISAPPROVED CLAIM FROM THE SOCIAL SECURITY ADMINISTRATION TOGETHER WITH A MEDICAL CERTIFICATION OF THE INDIVIDUAL'S QUALIFYING DISABILITY PREPARED BY A DULY LICENSED PHYSICIAN SHALL BE DEEMED SUFFICIENT IN LIEU OF AN AWARD LETTER FROM THE SOCIAL SECURITY ADMINISTRATION.

S 3. This act shall take effect immediately.

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

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