

195

2015-2016 Regular Sessions

I N A S S E M B L Y

(PREFILED)

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Introduced by M. of A. ROSENTHAL, DINOWITZ, GOTTFRIED, COLTON, 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 129 of the laws of
3 2014, 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
8 fifty thousand dollars beginning July first, two thousand fourteen, as
9 may be provided by the local law, ordinance or resolution adopted pursuant
10 to this section[.]; 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 SUPPLEMENTAL
17 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

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

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1 ABATEMENT SHALL BE GRANTED IF THE COMBINED INCOME FOR ALL MEMBERS OF THE
2 HOUSEHOLD FOR THE CURRENT INCOME TAX YEAR EXCEEDS TWENTY-NINE THOUSAND
3 DOLLARS;

4 (III) FOR A DWELLING UNIT WHERE THE HEAD OF THE HOUSEHOLD QUALIFIES AS
5 A PERSON WITH A DISABILITY DUE TO RECEIPT OF DISABILITY PENSION OR DISA-
6 BILITY COMPENSATION BENEFITS PROVIDED BY THE UNITED STATES DEPARTMENT OF
7 VETERANS AFFAIRS PURSUANT TO SUBDIVISION FIVE OF THIS SECTION, NO TAX
8 ABATEMENT SHALL BE GRANTED IF THE COMBINED INCOME FOR ALL MEMBERS OF THE
9 HOUSEHOLD FOR THE CURRENT INCOME TAX YEAR EXCEEDS THE MAXIMUM INCOME
10 ABOVE WHICH SUCH HEAD OF THE HOUSEHOLD WOULD NOT BE ELIGIBLE TO RECEIVE
11 SUCH CASH DISABILITY PENSION OR DISABILITY COMPENSATION BENEFITS UNDER
12 FEDERAL LAW DURING SUCH TAX YEAR; AND

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

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

25 S 2. Paragraph b of subdivision 3 of section 467-b of the real proper-
26 ty tax law, as amended by section 2 of chapter 129 of the laws of 2014,
27 is amended to read as follows:

28 b. (1) for a dwelling unit where the head of the household qualifies
29 as a person with a disability pursuant to subdivision five of this
30 section, no tax abatement shall be granted if the combined income for
31 all members of the household for the current income tax year exceeds
32 fifty thousand dollars beginning July first, two thousand fourteen, as
33 may be provided by the local law, ordinance or resolution adopted pursu-
34 ant to this section[.]; OR

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

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

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

1 SUCH CASH DISABILITY PENSION OR DISABILITY COMPENSATION BENEFITS UNDER
2 FEDERAL LAW DURING SUCH TAX YEAR; AND

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

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

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

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

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

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

40 (III) FOR A DWELLING UNIT WHERE THE HEAD OF THE HOUSEHOLD QUALIFIES AS
41 A PERSON WITH A DISABILITY DUE TO RECEIPT OF DISABILITY PENSION OR DISA-
42 BILITY COMPENSATION BENEFITS PROVIDED BY THE UNITED STATES DEPARTMENT OF
43 VETERANS AFFAIRS 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 THE MAXIMUM INCOME
46 ABOVE WHICH SUCH HEAD OF THE HOUSEHOLD WOULD NOT BE ELIGIBLE TO RECEIVE
47 SUCH CASH DISABILITY PENSION OR DISABILITY COMPENSATION BENEFITS UNDER
48 FEDERAL LAW DURING SUCH TAX YEAR; AND

49 (IV) WHEN THE HEAD OF THE HOUSEHOLD RETIRES BEFORE THE COMMENCEMENT OF
50 SUCH INCOME TAX YEAR AND THE DATE OF FILING THE APPLICATION, THE INCOME
51 FOR SUCH YEAR MAY BE ADJUSTED BY EXCLUDING SALARY OR EARNINGS AND
52 PROJECTING HIS OR HER RETIREMENT INCOME OVER THE ENTIRE PERIOD OF SUCH
53 YEAR.

54 PROVIDED THAT A MUNICIPALITY SHALL NOT BE REQUIRED TO ENACT A NEW
55 LOCAL LAW, ORDINANCE, OR RESOLUTION AFTER PUBLIC HEARING PURSUANT TO
56 SUBDIVISION TWO OF THIS SECTION IF SUCH MUNICIPALITY HAS ALREADY ENACTED

1 A LOCAL LAW, ORDINANCE, OR RESOLUTION PURSUANT TO SUBDIVISION TWO OF
2 THIS SECTION ADOPTING THE PROVISIONS OF SUBPARAGRAPH ONE OF THIS PARA-
3 GRAPH AND THE MUNICIPALITY CHOOSES TO CONTINUE UTILIZING SUBPARAGRAPH
4 ONE OF THIS PARAGRAPH.

5 S 4. Paragraph m of subdivision 1 of section 467-c of the real proper-
6 ty tax law, as amended by chapter 129 of the laws of 2014, is amended to
7 read as follows:

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

18 (II) whose income for the current income tax year, together with the
19 income of all members of such individual's household, does not exceed
20 fifty thousand dollars beginning July first, two thousand fourteen, as
21 may be provided by local law.

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

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

32 (II) THE INCOME FOR THE CURRENT INCOME TAX YEAR, TOGETHER WITH THE
33 INCOME OF ALL MEMBERS OF SUCH INDIVIDUAL'S HOUSEHOLD, FOR AN INDIVIDUAL
34 WHO IS CURRENTLY RECEIVING DISABILITY PENSION OR DISABILITY COMPENSATION
35 BENEFITS PROVIDED BY THE UNITED STATES DEPARTMENT OF VETERANS AFFAIRS,
36 MAY EXCEED THE MAXIMUM INCOME AT WHICH SUCH INDIVIDUAL WOULD BE ELIGIBLE
37 TO RECEIVE CASH SUPPLEMENTAL SECURITY INCOME BENEFITS UNDER FEDERAL LAW
38 DURING SUCH TAX YEAR, BUT MAY NOT EXCEED THE MAXIMUM INCOME AT WHICH
39 SUCH INDIVIDUAL WOULD BE ELIGIBLE TO RECEIVE CASH DISABILITY PENSION OR
40 DISABILITY COMPENSATION BENEFITS UNDER FEDERAL LAW DURING SUCH TAX YEAR.

41 S 5. Paragraph m of subdivision 1 of section 467-c of the real proper-
42 ty tax law, as added by chapter 188 of the laws of 2005, is amended to
43 read as follows:

44 m. (1) "Person with a disability" means (I) an individual who is
45 currently receiving social security disability insurance (SSDI) or
46 supplemental security income (SSI) benefits under the federal social
47 security act or disability pension or disability compensation benefits
48 provided by the United States department of veterans affairs or those
49 previously eligible by virtue of receiving disability benefits under the
50 supplemental security income program or the social security disability
51 program and currently receiving medical assistance benefits based on
52 determination of disability as provided in section three hundred sixty-
53 six of the social services law; and

54 (II) whose income for the current income tax year, together with the
55 income of all members of such individual's household, does not exceed
56 the 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.

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

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

13 (II) THE INCOME FOR THE CURRENT INCOME TAX YEAR, TOGETHER WITH THE
14 INCOME OF ALL MEMBERS OF SUCH INDIVIDUAL'S HOUSEHOLD, FOR AN INDIVIDUAL
15 WHO IS CURRENTLY RECEIVING DISABILITY PENSION OR DISABILITY COMPENSATION
16 BENEFITS PROVIDED BY THE UNITED STATES DEPARTMENT OF VETERANS AFFAIRS,
17 MAY EXCEED THE MAXIMUM INCOME AT WHICH SUCH INDIVIDUAL WOULD BE ELIGIBLE
18 TO RECEIVE CASH SUPPLEMENTAL SECURITY INCOME BENEFITS UNDER FEDERAL LAW
19 DURING SUCH TAX YEAR, BUT MAY NOT EXCEED THE MAXIMUM INCOME AT WHICH
20 SUCH INDIVIDUAL WOULD BE ELIGIBLE TO RECEIVE CASH DISABILITY PENSION OR
21 DISABILITY COMPENSATION BENEFITS UNDER FEDERAL LAW DURING SUCH TAX YEAR.

22 S 6. This act shall take effect on the one hundred twentieth day after
23 it shall have become a law provided, however, that:

24 (a) the amendments to paragraph b of subdivision 3 of section 467-b of
25 the real property tax law made by section one of this act shall be
26 subject to the expiration and reversion of such subdivision pursuant to
27 section 17 of chapter 576 of the laws of 1974, as amended, when upon
28 such date the provisions of section two of this act shall take effect;
29 and

30 (b) the amendments to paragraph b of subdivision 3 of section 467-b of
31 the real property tax law made by section two of this act shall be
32 subject to the expiration and reversion of such subdivision pursuant to
33 section 4 of chapter 129 of the laws of 2014, when upon such date the
34 provisions of section three of this act shall take effect; and

35 (c) the amendments to paragraph m of subdivision 1 of section 467-c of
36 the real property tax law made by section four of this act shall be
37 subject to the expiration and reversion of such subdivision pursuant to
38 section 4 of chapter 129 of the laws of 2014, when upon such date the
39 provisions of section five of this act shall take effect.