3196--A

2015-2016 Regular Sessions

IN SENATE

February 3, 2015

Introduced by Sens. STAVISKY, AVELLA, PERKINS -- read twice and ordered printed, and when printed to be committed to the Committee on Aging -- recommitted to the Committee on Aging in accordance with Senate Rule 6, sec. 8 -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

AN ACT to amend the real property tax law, in relation to tax abatement for rent-controlled and rent regulated property occupied by senior citizens or persons with disabilities

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

Section 1. Paragraph g of subdivision 3 of section 467-b of the real property tax law, as amended by chapter 553 of the laws of 2015, is amended to read as follows:

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g. notwithstanding any other provision of law to the contrary, where a head of the household holds a current, valid tax abatement certificate and, after the effective date of this paragraph, there is a permanent decrease in the combined income of all members of the household in an amount which exceeds twenty percent of such income as represented such head of the household's last approved application for a tax abatement certificate or for renewal thereof, such head of the household may apply for a redetermination of the amount set forth therein. Upon application, such amount shall be redetermined so as to re-establish the ratio of adjusted rent to income which existed at the time of such head of the household's last application for a tax abatement certificate or for renewal thereof; provided, however, that in no event shall the amount of the adjusted rent be redetermined to be (i) in the case of a head of the household who does not receive a monthly allowance for shelter pursuant to the social services law, less than one-third of combined income of all members of the household unless such head of the household has been granted a rent increase exemption order effect as of January first, two thousand fifteen or takes effect on

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

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or before July first, two thousand fifteen; or (ii) in the case of a head of the household who receives a monthly allowance for shelter pursuant to the social services law, less than the maximum allowance for shelter which such head of the household is entitled to receive pursuant 5 such law. WHEN A REDETERMINATION OF THE ADJUSTED RENT HAS BEEN MADE PURSUANT TO THIS PARAGRAPH, SUCH REDETERMINATION SHALL BE MADE RETROAC-6 7 TIVE TO THE DATE ON WHICH THERE WAS A PERMANENT DECREASE IN THE COMBINED 8 INCOME OF ALL MEMBERS OF THE HOUSEHOLD. For purposes of this paragraph, a decrease in the combined income of all members of the household shall 9 10 include any decrease in such income resulting from the manner in which income is calculated pursuant to any amendment to paragraph 11 subdivision one of this section made on or after April first, nineteen 12 13 hundred eighty-seven. For purposes of this paragraph, "adjusted rent" 14 shall mean maximum rent or legal regulated rent less the amount set 15 forth in a tax abatement certificate. 16

S 2. This act shall take effect immediately; provided, however, that the amendments to section 467-b of the real property tax law made by section one of this act shall not affect the expiration of such section pursuant to section 17 of chapter 576 of the laws of 1974, as amended, and shall be deemed to expire therewith.