

5721--A

2015-2016 Regular Sessions

I N S E N A T E

June 1, 2015

Introduced by Sens. SAVINO, AVELLA, DIAZ, ESPAILLAT, HAMILTON, PARKER, PERALTA -- read twice and ordered printed, and when printed to be committed to the Committee on Aging -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

AN ACT to amend the real property tax law and the administrative code of the city of New York, in relation to the tax abatement and exemption of rental units occupied in part by certain persons sixty-two years of age and older or persons with disabilities

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

1 Section 1. Subdivision 2 of section 467-b of the real property tax law
2 is amended by adding a new paragraph (c) to read as follows:
3 (C) PROVIDED, HOWEVER, THAT IN A CITY OF A POPULATION OF ONE MILLION
4 OR MORE, WHERE THE HEAD OF HOUSEHOLD HAS BEEN GRANTED A RENT INCREASE
5 EXEMPTION ORDER THAT IS IN EFFECT AS OF JANUARY FIRST, TWO THOUSAND
6 FIFTEEN OR TAKES EFFECT ON OR BEFORE JULY FIRST, TWO THOUSAND FIFTEEN,
7 THE AMOUNT DETERMINED BY PARAGRAPH (A) OF THIS SUBDIVISION SHALL BE AN
8 AMOUNT NOT IN EXCESS OF THE DIFFERENCE BETWEEN THE MAXIMUM RENT OR LEGAL
9 REGULATED RENT AND THE AMOUNT SPECIFIED IN SUCH ORDER, AS ADJUSTED BY
10 ANY OTHER PROVISION OF THIS SECTION.
11 S 2. Subparagraph 3 of paragraph d of subdivision 3 of section 467-b
12 of the real property tax law, as amended by section 1 of chapter 188 of
13 the laws of 2005, is amended to read as follows:
14 (3) where the head of the household does not receive a monthly allow-
15 ance for shelter pursuant to the social services law, the amount by
16 which the maximum rent or legal regulated rent of the subsequent dwell-
17 ing unit exceeds one-third of the combined income of all members of the
18 household, EXCEPT THAT THIS SUBPARAGRAPH SHALL NOT APPLY TO A HEAD OF
19 THE HOUSEHOLD WHO HAS BEEN GRANTED A RENT INCREASE EXEMPTION ORDER THAT

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

LBD11396-09-5

1 IS IN EFFECT AS OF JANUARY FIRST, TWO THOUSAND FIFTEEN OR TAKES EFFECT
2 ON OR BEFORE JULY FIRST, TWO THOUSAND FIFTEEN.

3 S 3. Subparagraph 3 of paragraph e of subdivision 3 of section 467-b
4 of the real property tax law, as amended by section 1 of chapter 188 of
5 the laws of 2005, is amended to read as follows:

6 (3) where the head of the household does not receive a monthly allow-
7 ance for shelter pursuant to the social services law, the amount by
8 which the maximum rent or legal regulated rent of the subsequent dwell-
9 ing unit exceeds one-third of the combined income of all members of the
10 household, EXCEPT THAT THIS SUBPARAGRAPH SHALL NOT APPLY TO A HEAD OF
11 THE HOUSEHOLD WHO HAS BEEN GRANTED A RENT INCREASE EXEMPTION ORDER THAT
12 IS IN EFFECT AS OF JANUARY FIRST, TWO THOUSAND FIFTEEN OR TAKES EFFECT
13 ON OR BEFORE JULY FIRST, TWO THOUSAND FIFTEEN.

14 S 4. Paragraph g of subdivision 3 of section 467-b of the real proper-
15 ty tax law, as amended by section 1 of chapter 188 of the laws of 2005,
16 is amended to read as follows:

17 g. notwithstanding any other provision of law to the contrary, where a
18 head of the household holds a current, valid tax abatement certificate
19 and, after the effective date of this paragraph, there is a permanent
20 decrease in the combined income of all members of the household in an
21 amount which exceeds twenty percent of such income as represented in
22 such head of the household's last approved application for a tax abate-
23 ment certificate or for renewal thereof, such head of the household may
24 apply for a redetermination of the amount set forth therein. Upon appli-
25 cation, such amount shall be redetermined so as to re-establish the
26 ratio of adjusted rent to income which existed at the time of approval
27 of such head of the household's last application for a tax abatement
28 certificate or for renewal thereof; provided, however, that in no event
29 shall the amount of the adjusted rent be redetermined to be (i) in the
30 case of a head of the household who does not receive a monthly allowance
31 for shelter pursuant to the social services law, less than one-third of
32 the combined income of all members of the household UNLESS SUCH HEAD OF
33 THE HOUSEHOLD HAS BEEN GRANTED A RENT INCREASE EXEMPTION ORDER THAT IS
34 IN EFFECT AS OF JANUARY FIRST, TWO THOUSAND FIFTEEN OR TAKES EFFECT ON
35 OR BEFORE JULY FIRST, TWO THOUSAND FIFTEEN; or (ii) in the case of a
36 head of the household who receives a monthly allowance for shelter
37 pursuant to the social services law, less than the maximum allowance for
38 shelter which such head of the household is entitled to receive pursuant
39 to such law. For purposes of this paragraph, a decrease in the combined
40 income of all members of the household shall not include any decrease in
41 such income resulting from the manner in which income is calculated
42 pursuant to any amendment to paragraph c of subdivision one of this
43 section made on or after April first, nineteen hundred eighty-seven. For
44 purposes of this paragraph, "adjusted rent" shall mean maximum rent or
45 legal regulated rent less the amount set forth in a tax abatement
46 certificate.

47 S 5. Subdivision 2 of section 467-b of the real property tax law, as
48 added by chapter 689 of the laws of 1972, is amended to read as follows:

49 2. The governing body of any city, town or village is hereby author-
50 ized and empowered to adopt, after public hearing, in accordance with
51 the provisions of this section, a local law, ordinance or resolution
52 providing for the abatement of taxes of said municipal corporation
53 imposed on real property containing a dwelling unit as defined herein by
54 an amount not in excess of that portion of any increase in maximum rent
55 which causes such maximum rent to exceed one-third of the combined
56 income of all members of the household, EXCEPT THAT IN A CITY OF A POPU-

LATION OF ONE MILLION OR MORE WHERE THE HEAD OF THE HOUSEHOLD HAS BEEN GRANTED A RENT INCREASE EXEMPTION ORDER THAT IS IN EFFECT AS OF JANUARY FIRST, TWO THOUSAND FIFTEEN OR TAKES EFFECT ON OR BEFORE JULY FIRST, TWO THOUSAND FIFTEEN, SUCH ABATEMENT OF TAXES SHALL BE IN AN AMOUNT NOT IN EXCESS OF THE DIFFERENCE BETWEEN THE MAXIMUM RENT OR LEGAL REGULATED RENT AND THE AMOUNT SPECIFIED IN SUCH ORDER, AS ADJUSTED BY ANY OTHER PROVISION OF THIS SECTION.

S 6. Paragraph a of subdivision 3 of section 467-c of the real property tax law is amended by adding a new subparagraph 3 to read as follows:

(3) PROVIDED, HOWEVER, THAT IN A CITY OF A POPULATION OF ONE MILLION OR MORE, WHERE THE ELIGIBLE HEAD OF THE HOUSEHOLD HAS BEEN GRANTED A RENT INCREASE EXEMPTION ORDER AS A PERSON WITH A DISABILITY AS DEFINED IN PARAGRAPH M OF SUBDIVISION ONE OF THIS SECTION THAT IS IN EFFECT AS OF JANUARY FIRST, TWO THOUSAND FIFTEEN OR TAKES EFFECT ON OR BEFORE JULY FIRST, TWO THOUSAND FIFTEEN, THE AMOUNT DETERMINED BY SUBPARAGRAPH ONE OF THIS PARAGRAPH SHALL BE AN AMOUNT NOT IN EXCESS OF THE DIFFERENCE BETWEEN THE MAXIMUM RENT AND THE AMOUNT SPECIFIED IN SUCH ORDER, AS ADJUSTED BY ANY OTHER PROVISION OF THIS SECTION.

S 7. Subparagraph 3 of paragraph b of subdivision 3 of section 467-c of the real property tax law, as amended by chapter 420 of the laws of 1991, is amended to read as follows:

(3) where the head of the household does not receive a monthly allowance for shelter pursuant to the social services law, the amount by which the maximum rent or legal regulated rent of the subsequent dwelling unit exceeds one-third of the combined income of all members of the household, EXCEPT THAT THIS SUBPARAGRAPH SHALL NOT APPLY TO A HEAD OF THE HOUSEHOLD WHO HAS BEEN GRANTED A RENT INCREASE EXEMPTION ORDER AS A PERSON WITH A DISABILITY AS DEFINED IN PARAGRAPH M OF SUBDIVISION ONE OF THIS SECTION THAT IS IN EFFECT AS OF JANUARY FIRST, TWO THOUSAND FIFTEEN OR TAKES EFFECT ON OR BEFORE JULY FIRST, TWO THOUSAND FIFTEEN.

S 8. Paragraph d of subdivision 3 of section 467-c of the real property tax law, as amended by chapter 594 of the laws of 2002, is amended to read as follows:

d. notwithstanding any other provision of law to the contrary, where a eligible head of the household holds a current, valid rent increase exemption order/tax abatement certificate and, after the effective date of this paragraph, there is a permanent decrease in income in an amount which exceeds twenty percent of such income as represented in such eligible head of household's last approved application for a rent increase exemption order/tax abatement certificate or for renewal thereof, such eligible 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 approval of such eligible head of the household's last application for a rent increase exemption order/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 an eligible head of the household who does not receive a monthly allowance for shelter pursuant to the social services law, less than one-third of income UNLESS SUCH HEAD OF THE HOUSEHOLD HAS BEEN GRANTED A RENT INCREASE EXEMPTION ORDER AS A PERSON WITH A DISABILITY AS DEFINED IN PARAGRAPH M OF SUBDIVISION ONE OF THIS SECTION THAT IS IN EFFECT AS OF JANUARY FIRST, TWO THOUSAND FIFTEEN OR TAKES EFFECT ON OR BEFORE JULY FIRST, TWO THOUSAND FIFTEEN; or (ii) in the case of an eligible 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 eligible head of the household is entitled to receive pursuant to law. For purposes of this paragraph, a decrease in income shall not include any decrease in income resulting from the manner in which income is calculated pursuant to any amendment to paragraph f of subdivision one of this section made on or after April first, nineteen hundred eighty-seven. For purposes of this paragraph, "adjusted rent" shall mean maximum rent less the amount set forth in a rent increase exemption order/tax abatement certificate.

S 9. Clause (a) of subparagraph (iv) of paragraph 2 of subdivision m of section 26-405 of the administrative code of the city of New York, as amended by local law number 98 of the city of New York for the year 1985 and subparagraph (iv) as renumbered by local law number 76 of the city of New York for the year 2005, is amended to read as follows:

(a) in the case of a head of the household who does not receive a monthly allowance for shelter pursuant to the social services law, (A) the maximum rent for the housing accommodations exceeds one-third of the aggregate disposable income, or (B) if any expected increase in the maximum rent pursuant to paragraph two, three, four or five of subdivision a of this section, or subparagraph (a), (b), (c), (l) or (n) of paragraph one of subdivision g of this section would cause such maximum rent to exceed one-third of the aggregate disposable income, OR (C) IF SUCH HEAD OF HOUSEHOLD HAS BEEN GRANTED A RENT INCREASE EXEMPTION ORDER THAT IS IN EFFECT AS OF JANUARY FIRST, TWO THOUSAND FIFTEEN OR TAKES EFFECT ON OR BEFORE JULY FIRST, TWO THOUSAND FIFTEEN REGARDLESS OF WHETHER THE MAXIMUM RENT OR ANY EXPECTED INCREASE DESCRIBED IN THIS CLAUSE EXCEEDS ONE-THIRD OF THE AGGREGATE DISPOSABLE INCOME; or

S 10. Item (iii) of subparagraph (a) of paragraph 3 of subdivision m of section 26-405 of the administrative code of the city of New York, as amended by chapter 737 of the laws of 1986, is amended to read as follows:

(iii) NOTWITHSTANDING CLAUSE (I) OF THIS SUBPARAGRAPH, IN THE CASE OF AN ELIGIBLE HEAD OF THE HOUSEHOLD WHO HAS BEEN GRANTED A RENT INCREASE EXEMPTION ORDER THAT IS IN EFFECT AS OF JANUARY FIRST, TWO THOUSAND FIFTEEN OR TAKES EFFECT ON OR BEFORE JULY FIRST, TWO THOUSAND FIFTEEN, THAT THE LANDLORD MAY NOT COLLECT FROM THE TENANT TO WHOM IT IS ISSUED RENT AT A RATE IN EXCESS OF THE AMOUNT SPECIFIED IN SUCH ORDER, EXCEPT AS MAY BE ADJUSTED BY ANY OTHER PROVISION OF THIS CHAPTER; AND EXCEPT

(IV) that the landlord may collect from the tenants described in [items] CLAUSE (i) and ITEMS (ii) AND (III) of this subparagraph increases in rent pursuant to subparagraphs (d), (e), and (i) of paragraph one of subdivision g of this section.

S 11. Paragraph 9 of subdivision m of section 26-405 of the administrative code of the city of New York, as amended by local law number 44 of the city of New York for the year 2009, is amended to read as follows:

(9) Notwithstanding any other provision of law to the contrary, where a head of household holds a current, valid rent exemption order and, after the effective date of this paragraph, there is a permanent decrease in aggregate disposable income in an amount which exceeds twenty percent of such aggregate disposable income as represented in such head of the household's last approved application for a rent exemption order 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 aggregate disposable income which existed at the time of the approval of such eligible head of the household's last application for a

1 rent exemption order or for renewal thereof; provided, however, that in
2 no event shall the amount of the adjusted rent be redetermined to be (i)
3 in the case of a head of the household who does not receive a monthly
4 allowance for shelter pursuant to the social services law, less than
5 one-third of the aggregate disposable income UNLESS SUCH HEAD OF THE
6 HOUSEHOLD HAS BEEN GRANTED A RENT EXEMPTION ORDER THAT IS IN EFFECT AS
7 OF JANUARY FIRST, TWO THOUSAND FIFTEEN OR TAKES EFFECT ON OR BEFORE JULY
8 FIRST, TWO THOUSAND FIFTEEN; or (ii) in the case of a head of the house-
9 hold who receives a monthly allowance for shelter pursuant to the social
10 services law, less than the maximum allowance for shelter which such
11 head of the household is entitled to receive pursuant to such law. For
12 purposes of this paragraph, a decrease in aggregate disposable income
13 shall not include any decrease in such income resulting from the manner
14 in which such income is calculated pursuant to any amendment to para-
15 graph c of subdivision one of section four hundred sixty-seven-b of the
16 real property tax law, any amendment to the regulations of the depart-
17 ment of finance made on or after the effective date of the local law
18 that added this clause, or any amendment to the regulations of such
19 other agency as the mayor shall designate made on or after October
20 tenth, two thousand five. For purposes of this paragraph, "adjusted
21 rent" shall mean maximum rent less the amount set forth in a rent
22 exemption order.

23 S 12. Paragraph 3 of subdivision c of section 26-406 of the adminis-
24 trative code of the city of New York, as amended by local law number 98
25 of the city of New York for the year 1985, is amended to read as
26 follows:

27 (3) where the head of the household does not receive a monthly allow-
28 ance for shelter pursuant to the social services law, the amount by
29 which the maximum rent or legal regulated rent of the subsequent dwell-
30 ing unit exceeds one-third of the combined income of all members of the
31 household EXCEPT THAT THIS PARAGRAPH SHALL NOT APPLY TO AN ELIGIBLE HEAD
32 OF THE HOUSEHOLD WHO HAS BEEN GRANTED A RENT INCREASE EXEMPTION ORDER
33 THAT IS IN EFFECT AS OF JANUARY FIRST, TWO THOUSAND FIFTEEN OR TAKES
34 EFFECT ON OR BEFORE JULY FIRST, TWO THOUSAND FIFTEEN.

35 S 13. Subparagraph (iv) of paragraph 2 of subdivision b of section
36 26-509 of the administrative code of the city of New York, as amended by
37 local law number 98 of the city of New York for the year 1985 and as
38 renumbered by local law number 76 of the city of New York for the year
39 2005, is amended to read as follows:

40 (iv) (a) in the case of a head of the household who does not receive a
41 monthly allowance for shelter pursuant to the social services law, (A)
42 the maximum rent for the housing accommodation exceeds one-third of the
43 aggregate disposable income, or (B) subject to the limitations contained
44 within item [(c)] (D) of subparagraph (i) of paragraph three of this
45 subdivision, if any expected lawful increase in the maximum rent would
46 cause such maximum rent to exceed one-third of the aggregate disposable
47 income, OR (C) SUBJECT TO THE LIMITATIONS CONTAINED WITHIN ITEM (D) OF
48 SUBPARAGRAPH (I) OF PARAGRAPH THREE OF THIS SUBDIVISION, IF SUCH HEAD OF
49 HOUSEHOLD HAS BEEN GRANTED A RENT INCREASE EXEMPTION ORDER THAT IS IN
50 EFFECT AS OF JANUARY FIRST, TWO THOUSAND FIFTEEN OR TAKES EFFECT ON OR
51 BEFORE JULY FIRST, TWO THOUSAND FIFTEEN REGARDLESS OF WHETHER THE MAXI-
52 MUM RENT OR ANY EXPECTED LAWFUL INCREASE DESCRIBED IN THIS CLAUSE
53 EXCEEDS ONE-THIRD OF THE AGGREGATE DISPOSABLE INCOME; or

54 (b) in the case of a head of the household who receives a monthly
55 allowance for shelter pursuant to the social services law, the maximum
56 rent for the housing accommodation exceeds the maximum allowance for

1 shelter which the head of the household is entitled to receive pursuant
2 to the social services law, or subject to the limitations contained
3 within item [(c)] (D) of subparagraph (i) of paragraph three of this
4 subdivision, if any expected lawful increase in the maximum rent would
5 cause such maximum rent to exceed the maximum allowance for shelter
6 which the head of the household is entitled to receive.

7 S 14. Item (c) of subparagraph (i) of paragraph 3 of subdivision b of
8 section 26-509 of the administrative code of the city of New York, as
9 amended by chapter 737 of the laws of 1986, is amended to read as
10 follows:

11 (c) NOTWITHSTANDING CLAUSE (A) OF THIS SUBPARAGRAPH, IN THE CASE OF AN
12 ELIGIBLE HEAD OF THE HOUSEHOLD WHO HAS BEEN GRANTED A RENT INCREASE
13 EXEMPTION ORDER THAT IS IN EFFECT AS OF JANUARY FIRST, TWO THOUSAND
14 FIFTEEN OR TAKES EFFECT ON OR BEFORE JULY FIRST, TWO THOUSAND FIFTEEN,
15 THAT THE LANDLORD MAY NOT COLLECT FROM THE TENANT TO WHOM IT IS ISSUED
16 RENT AT A RATE IN EXCESS OF THE AMOUNT SPECIFIED IN SUCH ORDER, EXCEPT
17 AS MAY BE ADJUSTED BY ANY OTHER PROVISION OF THIS CHAPTER; AND

18 (D) that the landlord may collect from the tenant increases in rent
19 based on an electrical inclusion adjustment or an increase in dwelling
20 space, services or equipment.

21 S 15. Subparagraph (iii) of paragraph 7 of subdivision b of section
22 26-509 of the administrative code of the city of New York, as amended by
23 local law number 98 of the city of New York for the year 1985, is
24 amended to read as follows:

25 (iii) where the head of the household does not receive a monthly
26 allowance for shelter pursuant to the social services law, the amount by
27 which the legal regulated rent of the subsequent dwelling unit exceeds
28 one-third of the combined income of all members of the household EXCEPT
29 THAT THIS SUBPARAGRAPH SHALL NOT APPLY TO ANY ELIGIBLE HEAD OF THE
30 HOUSEHOLD WHO HAS BEEN GRANTED A RENT INCREASE EXEMPTION ORDER THAT IS
31 IN EFFECT AS OF JANUARY FIRST, TWO THOUSAND FIFTEEN OR TAKES EFFECT ON
32 OR BEFORE JULY FIRST, TWO THOUSAND FIFTEEN.

33 S 16. Paragraph 9 of subdivision b of section 26-509 of the adminis-
34 trative code of the city of New York, as amended by local law number 44
35 of the city of New York for the year 2009, is amended to read as
36 follows:

37 (9) Notwithstanding any other provision of law to the contrary, where
38 a head of household holds a current, valid rent exemption order and,
39 after the effective date of this paragraph, there is a permanent
40 decrease in aggregate disposable income in an amount which exceeds twen-
41 ty percent of such aggregate disposable income as represented in such
42 head of the household's last approved application for a rent exemption
43 order or for renewal thereof, such head of the household may apply for a
44 redetermination of the amount set forth therein. Upon application, such
45 amount shall be redetermined so as to reestablish the ratio of adjusted
46 rent to aggregate disposable income which existed at the time of
47 approval of such head of the household's last application for a rent
48 exemption order or for renewal thereof; provided, however, that in no
49 event shall the amount of adjusted rent be redetermined to be (i) in the
50 case of a head of the household who does not receive a monthly allowance
51 for shelter pursuant to the social services law, less than one-third of
52 the aggregate disposable income UNLESS SUCH HEAD OF THE HOUSEHOLD HAS
53 BEEN GRANTED A RENT EXEMPTION ORDER THAT IS IN EFFECT AS OF JANUARY
54 FIRST, TWO THOUSAND FIFTEEN OR TAKES EFFECT ON OR BEFORE JULY FIRST, TWO
55 THOUSAND FIFTEEN; or (ii) in the case of a head of the household who
56 receives a monthly allowance for shelter pursuant to such law, less than

1 the maximum allowance for shelter which such head of the household is
2 entitled to receive pursuant to the social services law. For purposes of
3 this paragraph, a decrease in aggregate disposable income shall not
4 include any decrease in such income resulting from the manner in which
5 such income is calculated pursuant to any amendment to paragraph c of
6 subdivision one of section four hundred sixty-seven-b of the real prop-
7 erty tax law, any amendment to the regulations of the department of
8 finance made on or after the effective date of the local law that added
9 this clause, or any amendment to the regulations of such other agency as
10 the mayor shall designate made on or after October tenth, two thousand
11 five. For purposes of this paragraph, "adjusted rent" shall mean legal
12 regulated rent less the amount set forth in a rent exemption order.

13 S 17. Subdivision (a) of section 26-605 of the administrative code of
14 the city of New York is amended by adding a new paragraph 3 to read as
15 follows:

16 (3) NOTWITHSTANDING PARAGRAPH ONE OF THIS SUBDIVISION, WHERE THE
17 ELIGIBLE HEAD OF THE HOUSEHOLD IS A PERSON WHO QUALIFIES AS A PERSON
18 WITH A DISABILITY PURSUANT TO SECTION 26-617 OF THIS CHAPTER AND WHO HAS
19 BEEN GRANTED A RENT INCREASE EXEMPTION ORDER THAT IS IN EFFECT AS OF
20 JANUARY FIRST, TWO THOUSAND FIFTEEN OR TAKES EFFECT ON OR BEFORE JULY
21 FIRST, TWO THOUSAND FIFTEEN, THE AMOUNT SPECIFIED IN SUCH ORDER, AS
22 ADJUSTED BY ANY OTHER PROVISION OF THIS CHAPTER, REGARDLESS OF WHETHER
23 INCREASES IN THE MAXIMUM RENT SUBSEQUENT TO SUCH PERSONS' ELIGIBILITY
24 DATE HAVE RESULTED IN THE MAXIMUM RENT EXCEEDING ONE-THIRD OF THE
25 COMBINED INCOME OF ALL MEMBERS OF THE HOUSEHOLD FOR THE TAXABLE PERIOD.

26 S 18. Paragraph 3 of subdivision (b) of section 26-605 of the adminis-
27 trative code of the city of New York, as amended by local law number 26
28 of the city of New York for the year 1991, is amended to read as
29 follows:

30 (3) where the eligible head of the household does not receive a month-
31 ly allowance pursuant to the social services law, the amount by which
32 the maximum rent or legal regulated rent of the subsequent dwelling unit
33 exceeds one-third of the combined income of all members of the household
34 EXCEPT THAT THIS PARAGRAPH SHALL NOT APPLY TO AN ELIGIBLE HEAD OF THE
35 HOUSEHOLD WHO QUALIFIES AS A PERSON WITH A DISABILITY PURSUANT TO
36 SECTION 26-617 OF THIS CHAPTER WHO HAS BEEN GRANTED A RENT INCREASE
37 EXEMPTION ORDER THAT IS IN EFFECT AS OF JANUARY FIRST, TWO THOUSAND
38 FIFTEEN OR TAKES EFFECT ON OR BEFORE JULY FIRST, TWO THOUSAND FIFTEEN.

39 S 19. Subdivision (d) of section 26-605 of the administrative code of
40 the city of New York, as amended by local law number 56 of the city of
41 New York for the year 2003, is amended to read as follows:

42 (d) [notwithstanding] NOTWITHSTANDING any other provision of law to
43 the contrary, where an eligible head of the household holds a current,
44 valid rent increase exemption order/tax abatement certificate and, after
45 the effective date of this subdivision, there is a permanent decrease in
46 income in an amount which exceeds twenty percent of such income as
47 represented in such eligible head of household's last approved applica-
48 tion for a rent increase exemption order/tax abatement certificate or
49 for renewal thereof, such eligible head of the household may apply for a
50 redetermination of the amount set forth therein. Upon application, such
51 amount shall be redetermined so as to reestablish the ratio of adjusted
52 rent to income which existed at the time of approval of such eligible
53 head of the household's last application for a rent increase exemption
54 order/tax abatement certificate or for renewal thereof; provided, howev-
55 er, that in no event shall the amount of the adjusted rent be redeter-
56 mined to be (i) in the case of an eligible head of the household who

1 does not receive a monthly allowance for shelter pursuant to the social
2 services law, less than one-third of income UNLESS SUCH HEAD OF THE
3 HOUSEHOLD QUALIFIES AS A PERSON WITH A DISABILITY PURSUANT TO SECTION
4 26-617 OF THIS CHAPTER AND HAS BEEN GRANTED A RENT INCREASE EXEMPTION
5 ORDER/TAX ABATEMENT CERTIFICATE THAT IS IN EFFECT AS OF JANUARY FIRST,
6 TWO THOUSAND FIFTEEN OR TAKES EFFECT ON OR BEFORE JULY FIRST, TWO THOU-
7 SAND FIFTEEN; or (ii) in the case of an eligible head of the household
8 who receives a monthly allowance for shelter pursuant to the social
9 services law, less than the maximum allowance for shelter which such
10 eligible head of the household is entitled to receive pursuant to law.
11 For purposes of this subdivision, a decrease in income shall not include
12 any decrease in income resulting from the manner in which income is
13 calculated pursuant to any amendment to paragraph f of subdivision one
14 of section four hundred sixty-seven-c of the real property tax law or an
15 amendment to subdivision f of section 26-601 of this code made on or
16 after April first, nineteen hundred eighty-seven. For purposes of this
17 subdivision, "adjusted rent" shall mean maximum rent less the amount set
18 forth in a rent increase exemption order/tax abatement certificate.

19 S 20. Section 467-b of the real property tax law is amended by adding
20 a new subdivision 10 to read as follows:

21 10. IN A CITY OF ONE MILLION OR MORE, A HEAD OF HOUSEHOLD MAY APPLY
22 FOR A RECALCULATION OF HIS OR HER CURRENT RENT INCREASE EXEMPTION
23 AMOUNT, PROVIDED THAT SUCH HEAD OF HOUSEHOLD'S PREVIOUS RENT INCREASE
24 EXEMPTION EXPIRED ON OR AFTER DECEMBER THIRTY-FIRST, TWO THOUSAND THIR-
25 TEEN; HE OR SHE WAS DETERMINED TO BE INELIGIBLE FOR A RENT INCREASE
26 EXEMPTION RENEWAL PRIOR TO JULY FIRST, TWO THOUSAND FOURTEEN; AND HE OR
27 SHE WAS DETERMINED ELIGIBLE FOR A RENT INCREASE EXEMPTION UNDER THE
28 ELIGIBILITY CRITERIA THAT TOOK EFFECT JULY FIRST, TWO THOUSAND FOURTEEN.
29 THE TAX EXEMPTION AMOUNT SHALL BE RECALCULATED AS IF SUCH HEAD OF HOUSE-
30 HOLD'S PREVIOUS RENT INCREASE EXEMPTION ORDER, AS ADJUSTED BY ANY OTHER
31 PROVISION OF THIS SECTION, DID NOT EXPIRE.

32 S 21. For any head of household who is aged one hundred years of age
33 or older and eligible to apply for a rent increase exemption recalcu-
34 lation pursuant to subdivision 10 of section 467-b of the real property
35 tax law, but whose previous benefit expired on December 31, 2013 for
36 failure to comply with the income requirement, his or her landlord shall
37 be credited for the re-calculated tax credit associated with his or her
38 benefit for the period between December 31, 2013 and the effective date
39 of this section.

40 S 22. This act shall take effect immediately except that if this act
41 shall have become a law on or after July 1, 2015 this act shall take
42 effect immediately and shall be deemed to have been in full force and
43 effect on and after July 1, 2015; provided, however, that:

44 (a) the amendments to subdivision 2, subparagraph 3 of paragraph d of
45 subdivision 3, subparagraph 3 of paragraph e of subdivision 3, and para-
46 graph g of subdivision 3, of section 467-b of the real property tax law,
47 made by sections one, two, three and four of this act, respectively,
48 shall be subject to the expiration and reversion of such subdivision,
49 subparagraphs and paragraph pursuant to section 17 of chapter 576 of the
50 laws of 1974, as amended, when upon such date the provisions of section
51 five of this act shall take effect;

52 (b) provided that the amendments to sections 26-405 and 26-406 of the
53 city rent and rehabilitation law made by sections nine, ten, eleven and
54 twelve of this act shall remain in full force and effect only as long as
55 the public emergency requiring the regulation and control of residential

1 rents and evictions continues, as provided in subdivision 3 of section 1
2 of the local emergency housing rent control act;
3 (c) the amendments to section 26-509 of the administrative code of the
4 city of New York made by sections thirteen, fourteen, fifteen and
5 sixteen of this act shall expire on the same date as such section
6 expires and shall not affect the expiration of such section as provided
7 under section 26-520 of the administrative code of the city of New York;
8 and
9 (d) the amendments to section 467-b of the real property tax law made
10 by section twenty of this act shall not affect the expiration of such
11 section and shall be deemed expired therewith.