

5971

2015-2016 Regular Sessions

I N S E N A T E

June 14, 2015

Introduced by Sen. YOUNG -- read twice and ordered printed, and when printed to be committed to the Committee on Rules

AN ACT to amend the real property tax law, in relation to tax abatements for dwelling units occupied by certain persons residing in rent-controlled or rent regulated properties, and providing state aid to cities affected by such tax abatements; and to amend chapter 576 of the laws of 1974 amending the emergency housing rent control law relating to the control of and stabilization of rent in certain cases, in relation to extending the provisions thereof

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

1 Section 1. The section heading of section 467-b of the real property
2 tax law, as amended by section 1 of chapter 188 of the laws of 2005, is
3 amended to read as follows:
4 Tax abatement for rent-controlled and rent regulated property occupied
5 by senior citizens or persons with disabilities OR PERSONS PAYING A
6 MAXIMUM RENT OR LEGAL REGULATED RENT WHICH EXCEEDS ONE-HALF OF THE
7 COMBINED INCOME OF ALL MEMBERS OF THEIR HOUSEHOLD.
8 S 2. Paragraph b of subdivision 1 of section 467-b of the real proper-
9 ty tax law, as amended by section 1 of chapter 188 of the laws of 2005,
10 is amended to read as follows:
11 b. "Head of the household" means a person (i) who is sixty-two years
12 of age or older, or (ii) who qualifies as a person with a disability
13 pursuant to subdivision five of this section, OR (III) WHO PAYS A MAXI-
14 MUM RENT OR LEGAL REGULATED RENT WHICH EXCEEDS ONE-HALF OF THE COMBINED
15 INCOME OF ALL MEMBERS OF THEIR HOUSEHOLD, and is entitled to the
16 possession or to the use or occupancy of a dwelling unit;
17 S 3. Subdivision 2 of section 467-b of the real property tax law, as
18 amended by chapter 747 of the laws of 1985, is amended to read as
19 follows:

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

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1 2. The governing body of any municipal corporation is hereby author-
2 ized and empowered to adopt, after public hearing, in accordance with
3 the provisions of this section, a local law, ordinance or resolution
4 providing for the abatement of taxes of said municipal corporation
5 imposed on real property containing a dwelling unit as defined herein by
6 one of the following amounts: (a) where the head of the household does
7 not receive a monthly allowance for shelter pursuant to the social
8 services law, an amount not in excess of that portion of any increase in
9 maximum rent or legal regulated rent which causes such maximum rent or
10 legal regulated rent to exceed one-third of the combined income of all
11 members of the household; or

12 (b) WHERE THE HEAD OF THE HOUSEHOLD QUALIFIES AS A PERSON PAYING A
13 MAXIMUM RENT OR LEGAL REGULATED RENT WHICH EXCEEDS ONE-HALF OF THE
14 COMBINED INCOME OF ALL MEMBERS OF THE HOUSEHOLD AND DOES NOT RECEIVE A
15 MONTHLY ALLOWANCE FOR SHELTER PURSUANT TO THE SOCIAL SERVICES LAW, AN
16 AMOUNT NOT IN EXCESS OF THAT PORTION OF ANY INCREASE IN MAXIMUM RENT OR
17 LEGAL REGULATED RENT WHICH CAUSES SUCH MAXIMUM RENT OR LEGAL REGULATED
18 RENT TO EXCEED ONE-HALF OF THE COMBINED INCOME OF ALL MEMBERS OF THE
19 HOUSEHOLD; OR

20 (c) where the head of the household receives a monthly allowance for
21 shelter pursuant to the social services law, an amount not in excess of
22 that portion of any increase in maximum rent or legal regulated rent
23 which is not covered by the maximum allowance for shelter which such
24 person is entitled to receive pursuant to the social services law.

25 S 4. Paragraph a of subdivision 3 of section 467-b of the real proper-
26 ty tax law, as amended by section 1 of part U of chapter 55 of the laws
27 of 2014, is amended to read as follows:

28 a. for a dwelling unit where the head of the household is a person
29 sixty-two years of age or older OR WHERE THE HEAD OF THE HOUSEHOLD PAYS
30 A MAXIMUM RENT OR LEGAL REGULATED RENT WHICH EXCEEDS ONE-HALF OF THE
31 COMBINED INCOME OF ALL MEMBERS OF THE HOUSEHOLD, no tax abatement shall
32 be granted if the combined income of all members of the household for
33 the income tax year immediately preceding the date of making application
34 exceeds four thousand dollars, or such other sum not more than twenty-
35 five thousand dollars beginning July first, two thousand five, twenty-
36 six thousand dollars beginning July first, two thousand six, twenty-sev-
37 en thousand dollars beginning July first, two thousand seven,
38 twenty-eight thousand dollars beginning July first, two thousand eight,
39 twenty-nine thousand dollars beginning July first, two thousand nine,
40 and fifty thousand dollars beginning July first, two thousand fourteen,
41 as may be provided by the local law, ordinance or resolution adopted
42 pursuant to this section, provided that when the head of the household
43 retires before the commencement of such income tax year and the date of
44 filing the application, the income for such year may be adjusted by
45 excluding salary or earnings and projecting his or her retirement income
46 over the entire period of such year.

47 S 5. Paragraph d of subdivision 1 of section 467-c of the real proper-
48 ty tax law, as separately amended by chapters 188 and 205 of the laws of
49 2005, subparagraph 1 as amended by section 2 of part U of chapter 55 of
50 the laws of 2014, is amended to read as follows:

51 d. "Eligible head of the household" means (1) a person or his or her
52 spouse who is sixty-two years of age or older, OR A PERSON WHO PAYS A
53 MAXIMUM RENT WHICH EXCEEDS ONE-HALF OF THE COMBINED INCOME OF ALL
54 MEMBERS OF THE HOUSEHOLD, and is entitled to the possession or to the
55 use and occupancy of a dwelling unit, provided, however, with respect to
56 a dwelling which was subject to a mortgage insured or initially insured

1 by the federal government pursuant to section two hundred thirteen of
2 the National Housing Act, as amended "eligible head of the household"
3 shall be limited to that person or his or her spouse who was entitled to
4 possession or the use and occupancy of such dwelling unit at the time of
5 termination of such mortgage, and whose income when combined with the
6 income of all other members of the household, does not exceed six thou-
7 sand five hundred dollars for the taxable period, or such other sum not
8 less than sixty-five hundred dollars nor more than twenty-five thousand
9 dollars beginning July first, two thousand five, twenty-six thousand
10 dollars beginning July first, two thousand six, twenty-seven thousand
11 dollars beginning July first, two thousand seven, twenty-eight thousand
12 dollars beginning July first, two thousand eight, twenty-nine thousand
13 dollars beginning July first, two thousand nine, and fifty thousand
14 dollars beginning July first, two thousand fourteen, as may be provided
15 by local law; or (2) a person with a disability as defined in this
16 subdivision.

17 S 6. Subparagraph 1 of paragraph a of subdivision 3 of section 467-c
18 of the real property tax law, as amended by chapter 747 of the laws of
19 1985, is amended to read as follows:

20 (1) where the eligible head of the household WHO IS EITHER SIXTY-TWO
21 YEARS OF AGE OR OLDER OR IS DISABLED does not receive a monthly allow-
22 ance for shelter pursuant to the social services law, the amount by
23 which increases in the maximum rent subsequent to such person's eligi-
24 bility 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 OR WHERE THE ELIGIBLE HEAD OF THE HOUSEHOLD IS A PERSON WHO PAYS A MAXI-
27 MUM RENT WHICH EXCEEDS ONE-HALF OF THE COMBINED INCOME OF ALL MEMBERS OF
28 THE HOUSEHOLD AND DOES NOT RECEIVE A MONTHLY ALLOWANCE FOR SHELTER
29 PURSUANT TO THE SOCIAL SERVICES LAW, THE AMOUNT BY WHICH INCREASES IN
30 THE MAXIMUM RENT SUBSEQUENT TO SUCH PERSON'S DATE HAVE RESULTED IN THE
31 MAXIMUM RENT EXCEEDING ONE-HALF OF THE COMBINED INCOME OF ALL MEMBERS OF
32 THE HOUSEHOLD FOR THE TAXABLE PERIOD, except that in no event shall a
33 rent increase exemption order/tax abatement certificate become effective
34 prior to January first, nineteen hundred seventy-six; or

35 S 7. Section 17 of chapter 576 of the laws of 1974 amending the emer-
36 gency housing rent control law relating to the control of and stabiliza-
37 tion of rent in certain cases, as amended by section 1-a of part B of
38 chapter 97 of the laws of 2011, is amended to read as follows:

39 S 17. Effective date. This act shall take effect immediately and
40 shall remain in full force and effect until and including the fifteenth
41 day of June [2015] 2019; except that sections two and three shall take
42 effect with respect to any city having a population of one million or
43 more and section one shall take effect with respect to any other city,
44 or any town or village whenever the local legislative body of a city,
45 town or village determines the existence of a public emergency pursuant
46 to section three of the emergency tenant protection act of nineteen
47 seventy-four, as enacted by section four of this act, and provided that
48 the housing accommodations subject on the effective date of this act to
49 stabilization pursuant to the New York city rent stabilization law of
50 nineteen hundred sixty-nine shall remain subject to such law upon the
51 expiration of this act.

52 S 8. The state comptroller shall annually pay to each city providing
53 real property tax abatements pursuant to sections 467-v and 467-c of the
54 real property tax law an amount equal to 10 per centum of the real prop-
55 erty tax revenue lost during the city fiscal year due to the implementa-
56 tion of the provisions of this act. Each city eligible for state

1 payments pursuant to this section shall provide the state comptroller
2 with such information as he or she shall deem necessary.

3 S 9. This act shall take effect July 1, 2015; provided however, that

4 a. the amendments to section 467-b of the real property tax law, made
5 by sections one, two, three and four of this act shall be subject to the
6 expiration and reversion of such section pursuant to section 17 of chap-
7 ter 576 of the laws of 1974, and shall expire and be deemed repealed
8 therewith;

9 b. the amendments to paragraph a of subdivision 3 of section 467-b of
10 the real property tax law, made by section four of this act shall be
11 subject to the expiration of such paragraph pursuant to section 4 of
12 part U of chapter 55 of the laws of 2014, as amended, and shall be
13 deemed to expire therewith; and

14 c. the amendments to subparagraph 1 of paragraph d of subdivision 1 of
15 section 467-c of the real property tax law, made by section five of this
16 act shall not affect the expiration of such subparagraph pursuant to
17 section 4 of part U of chapter 55 of the laws of 2014, as amended, and
18 shall expire and be deemed repealed therewith.