

4162

2015-2016 Regular Sessions

I N A S S E M B L Y

January 29, 2015

Introduced by M. of A. DenDEKKER -- Multi-Sponsored by -- M. of A. SKAR-TADOS -- read once and referred to the Committee on Real Property Taxation

AN ACT to amend the real property tax law, in relation to authorizing a tax abatement for certain rental property occupied by disabled veterans

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.
11 (2) FOR A DWELLING UNIT WHERE THE HEAD OF THE HOUSEHOLD QUALIFIES AS A
12 PERSON WITH A DISABILITY RECEIVING DISABILITY PENSION OR DISABILITY
13 COMPENSATION BENEFITS PROVIDED BY THE UNITED STATES DEPARTMENT OF VETER-
14 ANS AFFAIRS PURSUANT TO SUBDIVISION FIVE OF THIS SECTION, NO TAX ABATE-
15 MENT SHALL BE GRANTED IF THE COMBINED INCOME FOR ALL MEMBERS OF THE
16 HOUSEHOLD FOR THE CURRENT INCOME TAX YEAR EXCEEDS THE MAXIMUM INCOME
17 ABOVE WHICH SUCH HEAD OF THE HOUSEHOLD WOULD NOT BE ELIGIBLE TO RECEIVE
18 CASH DISABILITY PENSION OR DISABILITY COMPENSATION BENEFITS UNDER FEDER-
19 AL LAW DURING SUCH TAX YEAR. PROVIDED THAT WHEN THE HEAD OF THE HOUSE-
20 HOLD RETIRES BEFORE THE COMMENCEMENT OF SUCH INCOME TAX YEAR AND THE
21 DATE OF FILING THE APPLICATION, THE INCOME FOR SUCH YEAR MAY BE ADJUSTED
22 BY EXCLUDING SALARY OR EARNINGS AND PROJECTING HIS OR HER RETIREMENT
23 INCOME OVER THE ENTIRE PERIOD OF SUCH YEAR.

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

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1 S 2. Paragraph b of subdivision 3 of section 467-b of the real proper-
2 ty tax law, as amended by section 2 of chapter 129 of the laws of 2014,
3 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 pursu-
10 ant to this section.

11 (2) FOR A DWELLING UNIT WHERE THE HEAD OF THE HOUSEHOLD QUALIFIES AS A
12 PERSON WITH A DISABILITY RECEIVING DISABILITY PENSION OR DISABILITY
13 COMPENSATION BENEFITS PROVIDED BY THE UNITED STATES DEPARTMENT OF VETER-
14 ANS AFFAIRS PURSUANT TO SUBDIVISION FIVE OF THIS SECTION, NO TAX ABATE-
15 MENT SHALL BE GRANTED IF THE COMBINED INCOME FOR ALL MEMBERS OF THE
16 HOUSEHOLD FOR THE CURRENT INCOME TAX YEAR EXCEEDS THE MAXIMUM INCOME
17 ABOVE WHICH SUCH HEAD OF THE HOUSEHOLD WOULD NOT BE ELIGIBLE TO RECEIVE
18 CASH DISABILITY PENSION OR DISABILITY COMPENSATION BENEFITS UNDER FEDER-
19 AL LAW DURING SUCH TAX YEAR. PROVIDED THAT WHEN THE HEAD OF THE HOUSE-
20 HOLD RETIRES BEFORE THE COMMENCEMENT OF SUCH INCOME TAX YEAR AND THE
21 DATE OF FILING THE APPLICATION, THE INCOME FOR SUCH YEAR MAY BE ADJUSTED
22 BY EXCLUDING SALARY OR EARNINGS AND PROJECTING HIS OR HER RETIREMENT
23 INCOME OVER THE ENTIRE PERIOD OF SUCH YEAR.

24 S 3. Paragraph m of subdivision 1 of section 467-c of the real proper-
25 ty tax law, as amended by chapter 129 of the laws of 2014, is amended to
26 read as follows:

27 m. "Person with a disability" means an individual who is currently
28 receiving social security disability insurance (SSDI) or supplemental
29 security income (SSI) benefits under the federal social security act or
30 disability pension or disability compensation benefits provided by the
31 United States department of veterans affairs or those previously eligi-
32 ble by virtue of receiving disability benefits under the supplemental
33 security income program or the social security disability program and
34 currently receiving medical assistance benefits based on determination
35 of disability as provided in section three hundred sixty-six of the
36 social services law and whose income for the current income tax year,
37 together with the income of all members of such individual's household,
38 does not exceed fifty thousand dollars beginning July first, two thou-
39 sand fourteen, as may be provided by local law. PROVIDED, HOWEVER, FOR
40 AN INDIVIDUAL WHO IS CURRENTLY RECEIVING DISABILITY PENSION OR DISABILI-
41 TY COMPENSATION BENEFITS PROVIDED BY THE UNITED STATES DEPARTMENT OF
42 VETERANS AFFAIRS, INCOME FOR THE CURRENT INCOME TAX YEAR, TOGETHER WITH
43 THE INCOME OF ALL MEMBERS OF SUCH INDIVIDUAL'S HOUSEHOLD, SHALL NOT
44 EXCEED THE MAXIMUM INCOME AT WHICH SUCH INDIVIDUAL WOULD BE ELIGIBLE TO
45 RECEIVE CASH DISABILITY PENSION OR DISABILITY COMPENSATION BENEFITS
46 UNDER FEDERAL LAW DURING SUCH TAX YEAR.

47 S 4. Paragraph m of subdivision 1 of section 467-c of the real proper-
48 ty tax law, as added by chapter 188 of the laws of 2005, is amended to
49 read as follows:

50 m. "Person with a disability" means an individual who is currently
51 receiving social security disability insurance (SSDI) or supplemental
52 security income (SSI) benefits under the federal social security act or
53 disability pension or disability compensation benefits provided by the
54 United States department of veterans affairs or those previously eligi-
55 ble by virtue of receiving disability benefits under the supplemental
56 security income program or the social security disability program and

1 currently receiving medical assistance benefits based on determination
2 of disability as provided in section three hundred sixty-six of the
3 social services law and whose income for the current income tax year,
4 together with the income of all members of such individual's household,
5 does not exceed the maximum income at which such individual would be
6 eligible to receive cash supplemental security income benefits under
7 federal law during such tax year. PROVIDED, HOWEVER, FOR AN INDIVIDUAL
8 WHO IS CURRENTLY RECEIVING DISABILITY PENSION OR DISABILITY COMPENSATION
9 BENEFITS PROVIDED BY THE UNITED STATES DEPARTMENT OF VETERANS AFFAIRS,
10 INCOME FOR THE CURRENT INCOME TAX YEAR, TOGETHER WITH THE INCOME OF ALL
11 MEMBERS OF SUCH INDIVIDUAL'S HOUSEHOLD, SHALL NOT EXCEED THE MAXIMUM
12 INCOME AT WHICH SUCH INDIVIDUAL WOULD BE ELIGIBLE TO RECEIVE CASH DISA-
13 BILITY PENSION OR DISABILITY COMPENSATION BENEFITS UNDER FEDERAL LAW
14 DURING SUCH TAX YEAR.

15 S 5. This act shall take effect immediately, provided that the amend-
16 ments to section 467-b of the real property tax law made by section one
17 of this act shall be subject to the expiration and reversion of such
18 section pursuant to section 17 of chapter 576 of the laws of 1974, as
19 amended, when upon such date the provisions of section two of this act
20 shall take effect; provided, further, that the amendments to paragraph b
21 of subdivision 3 of section 467-b of the real property tax law made by
22 section two of this act shall not affect the expiration of such para-
23 graph and shall be deemed to expire therewith; provided, further, that
24 the amendments to section 467-c of the real property tax law made by
25 section three of this act shall be subject to the expiration and rever-
26 sion of such paragraph pursuant to subdivision (b) of section 4 of chap-
27 ter 129 of the laws of 2014, when upon such date the provisions of
28 section four of this act shall take effect.