

# STATE OF NEW YORK

4951

2017-2018 Regular Sessions

## IN SENATE

March 3, 2017

Introduced by Sens. DIAZ, AVELLA, PARKER -- read twice and ordered printed, and when printed to be committed to the Committee on Aging

AN ACT to amend the real property tax law, in relation to adding rent protection for senior citizens whose household income does not exceed seventy thousand dollars in cases where their rent is more than one-half of their income

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

1 Section 1. Section 467-b of the real property tax law is amended by  
2 adding a new subdivision 11 to read as follows:

3 11. a. Notwithstanding subdivisions two and three of this section, or  
4 any other provision of law to the contrary, and in addition to any  
5 existing senior citizen rent exemption, the governing body of any city,  
6 town or village is hereby authorized and empowered to adopt, after  
7 public hearing, a local law, ordinance or resolution providing for the  
8 abatement of taxes of said municipal corporation imposed on real proper-  
9 ty containing a dwelling unit as defined in this section by an amount  
10 not in excess of that portion of any increase in maximum rent which  
11 causes such maximum rent to exceed one-half of the combined income of  
12 all members of the household, where: (1) the head of the household is a  
13 person sixty-two years of age or older; and (2) the household income  
14 does not exceed seventy thousand dollars per year.

15 b. Any such local law, ordinance or resolution established pursuant to  
16 paragraph a of this subdivision, shall provide that for a dwelling unit  
17 where the head of the household qualifies as a person with a disability  
18 pursuant to subdivision five of this section, no tax abatement shall be  
19 granted if the combined income for all members of the household for the  
20 current income tax year exceeds the maximum income at which such head of  
21 the household would not be eligible to receive cash supplemental securi-  
22 ty income benefits under federal law during such tax year.

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

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1 § 2. Section 467-c of the real property tax law is amended by adding a  
2 new subdivision 13 to read as follows:

3 13. a. Notwithstanding subdivisions two and three of this section or  
4 any other provision of law to the contrary, and in addition to any  
5 existing senior citizen rent exemption, the governing body of any city  
6 having a population of one million or more, acting through its local  
7 legislative body or other governing agency is hereby authorized and  
8 empowered to adopt and amend local laws or ordinances providing that  
9 real property of a housing company shall be exempt from real property  
10 taxes, in an amount equal to the rent increase exemptions actually cred-  
11 ited to eligible heads of households pursuant to this section. Any such  
12 exemption shall be in addition to any other exemption or abatement of  
13 taxes authorized by law.

14 b. Any such local law or ordinance shall provide that a head of the  
15 household sixty-two years of age or older, whose household income does  
16 not exceed seventy thousand dollars per year, may obtain a rent increase  
17 exemption order/tax abatement certificate entitling him or her to an  
18 exemption from increases in the maximum rent otherwise payable where the  
19 head of the household does not receive a monthly allowance for shelter  
20 pursuant to the social services law, the amount by which increases in  
21 the maximum rent subsequent to such person's eligibility date have  
22 resulted in the maximum rent exceeding one-half of the combined income  
23 of all members of the household for the taxable period.

24 § 3. This act shall take effect immediately; provided however that the  
25 amendments to section 467-b of the real property tax law made by section  
26 one of this act shall survive the expiration and reversion of such  
27 section as provided in section 17 of chapter 576 of the laws of 1974, as  
28 amended.