STATE OF NEW YORK

3105

2017-2018 Regular Sessions

IN ASSEMBLY

January 26, 2017

Introduced by M. of A. DenDEKKER -- 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:

Section 1. Paragraph b of subdivision 3 of section 467-b of the real property tax law, as amended by section 1 of chapter 129 of the laws of 2014, is amended to read as follows:

b. **(1)** for a dwelling unit where the head of the household qualifies as a person with a disability pursuant to subdivision five of this section, no tax abatement shall be granted if the combined income for all members of the household for the current income tax year exceeds fifty thousand dollars beginning July first, two thousand fourteen, as may be provided by the local law, ordinance or resolution adopted pursuant to this section.

(2) for a dwelling unit where the head of the household qualifies as a person with a disability receiving disability pension or disability compensation benefits provided by the United States department of veterans affairs pursuant to subdivision five of this section, no tax abatement shall be granted if the combined income for all members of the household for the current income tax year exceeds the maximum income above which such head of the household would not be eligible to receive cash disability pension or disability compensation benefits under federal law during such tax year. Provided that when the head of the household retires before the commencement of such income tax year and the date of filing the application, the income for such year may be adjusted by excluding salary or earnings and projecting his or her retirement 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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§ 2. Paragraph b of subdivision 3 of section 467-b of the real property tax law, as amended by section 2 of chapter 129 of the laws of 2014, is amended to read as follows:

b. **(1)** for a dwelling unit where the head of the household qualifies as a person with a disability pursuant to subdivision five of this section, no tax abatement shall be granted if the combined income for all members of the household for the current income tax year exceeds fifty thousand dollars beginning July first, two thousand fourteen, as may be provided by the local law, ordinance or resolution adopted pursuant to this section.

(2) for a dwelling unit where the head of the household qualifies as a person with a disability receiving disability pension or disability compensation benefits provided by the United States department of veterans affairs pursuant to subdivision five of this section, no tax abatement shall be granted if the combined income for all members of the household for the current income tax year exceeds the maximum income above which such head of the household would not be eligible to receive cash disability pension or disability compensation benefits under federal law during such tax year. Provided that when the head of the household retires before the commencement of such income tax year and the date of filing the application, the income for such year may be adjusted by excluding salary or earnings and projecting his or her retirement income over the entire period of such year.

§ 3. Paragraph m of subdivision 1 of section 467-c of the real property tax law, as amended by chapter 129 of the laws of 2014, is amended to read as follows:

m. "Person with a disability" means an individual who is currently receiving social security disability insurance (SSDI) or supplemental security income (SSI) benefits under the federal social security act or disability pension or disability compensation benefits provided by the United States department of veterans affairs or those previously eligible by virtue of receiving disability benefits under the supplemental security income program or the social security disability program and currently receiving medical assistance benefits based on determination of disability as provided in section three hundred sixty-six of the social services law and whose income for the current income tax year, together with the income of all members of such individual's household, does not exceed fifty thousand dollars beginning July first, two thousand fourteen, as may be provided by local law. **Provided, however, for an individual who is currently receiving disability pension or disability compensation benefits provided by the United States department of veterans affairs, income for the current income tax year, together with the income of all members of such individual's household, shall not exceed the maximum income at which such individual would be eligible to receive cash disability pension or disability compensation benefits under federal law during such tax year.**

§ 4. Paragraph m of subdivision 1 of section 467-c of the real property tax law, as added by chapter 188 of the laws of 2005, is amended to read as follows:

m. "Person with a disability" means an individual who is currently receiving social security disability insurance (SSDI) or supplemental security income (SSI) benefits under the federal social security act or disability pension or disability compensation benefits provided by the United States department of veterans affairs or those previously eligible by virtue of receiving disability benefits under the supplemental security income program or the social security disability program and currently receiving medical assistance benefits based on determination of disability as provided in section three hundred sixty-six of the social services law and whose income for the current income tax year, together with the income of all members of such individual's household, does not exceed the maximum income at which such individual would be eligible to receive cash supplemental security income benefits under federal law during such tax year. **Provided, however, for an individual who is currently receiving disability pension or disability compensation benefits provided by the United States department of veterans affairs, income for the current income tax year, together with the income of all members of such individual's household, shall not exceed the maximum income at which such individual would be eligible to receive cash disability pension or disability compensation benefits under federal law during such tax year.**

§ 5. This act shall take effect immediately, provided that the amendments to section 467-b of the real property tax law made by section one of this act shall be subject to the expiration and reversion of such section pursuant to section 17 of chapter 576 of the laws of 1974, as amended, when upon such date the provisions of section two of this act shall take effect; provided, further, that the amendments to paragraph b of subdivision 3 of section 467-b of the real property tax law made by section two of this act shall not affect the expiration of such paragraph and shall be deemed to expire therewith; provided, further, that the amendments to section 467-c of the real property tax law made by section three of this act shall be subject to the expiration and reversion of such paragraph pursuant to subdivision (b) of section 4 of chapter 129 of the laws of 2014, when upon such date the provisions of section four of this act shall take effect.