

STATE OF NEW YORK

2944

2019-2020 Regular Sessions

IN SENATE

January 31, 2019

Introduced by Sen. STAVISKY -- 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 the income level for the applicability of the senior citizens' rent increase exemption

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

1 Section 1. Subdivision 2 and subparagraph 3 of paragraph d of subdivi-
2 sion 3 of section 467-b of the real property tax law, subdivision 2 as
3 amended by chapter 747 of the laws of 1985, paragraph (c) of subdivision
4 2 as added and subparagraph 3 of paragraph d of subdivision 3 as amended
5 by chapter 553 of the laws of 2015, and paragraph (d) of subdivision 2
6 as added by chapter 343 of the laws of 2016, are amended to read as
7 follows:

8 2. The governing body of any municipal corporation is hereby author-
9 ized and empowered to adopt, after public hearing, in accordance with
10 the provisions of this section, a local law, ordinance or resolution
11 providing for the abatement of taxes of said municipal corporation
12 imposed on real property containing a dwelling unit as defined herein by
13 one of the following amounts:

14 (a) where the head of the household does not receive a monthly allow-
15 ance for shelter pursuant to the social services law, an amount not in
16 excess of that portion of any increase in maximum rent or legal regu-
17 lated rent which causes such maximum rent or legal regulated rent to
18 exceed [~~one-third~~] one-fourth of the combined income of all members of
19 the household; or

20 (b) 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.

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

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1 (c) Provided, however, that in a city of a population of one million
2 or more, where the head of household has been granted a rent increase
3 exemption order that is in effect as of January first, two thousand
4 fifteen or takes effect on or before July first, two thousand fifteen,
5 the amount determined by paragraph (a) of this subdivision shall be an
6 amount not in excess of the difference between the maximum rent or legal
7 regulated rent and the amount specified in such order, as adjusted by
8 any other provision of this section.

9 (d) (1) Provided, however, that in a city with a population of one
10 million or more, a head of the household who has received a rent
11 increase exemption order that has expired and who, upon renewal applica-
12 tion for the period commencing immediately after such expiration, is
13 determined to be ineligible for a rent increase exemption order because
14 the combined income of all members of the household exceeds the maximum
15 amount allowed by this section or the maximum rent or legal regulated
16 rent does not exceed [~~one-third~~] one-fourth of the combined income of
17 all members of the household, may submit a new application during the
18 following calendar year, and if such head of the household receives a
19 rent increase exemption order that commences during such calendar year,
20 the tax abatement amount for such order shall be calculated as if such
21 prior rent increase exemption order had not expired. However, no tax
22 abatement benefits may be provided for the period of ineligibility.

23 (2) No head of the household may receive more than three rent increase
24 exemption orders calculated as if a prior rent increase exemption order
25 had not expired, as described in subparagraph one of this paragraph.

26 (3) where the head of the household does not receive a monthly allow-
27 ance for shelter pursuant to the social services law, the amount by
28 which the maximum rent or legal regulated rent of the subsequent dwell-
29 ing unit exceeds [~~one-third~~] one-fourth of the combined income of all
30 members of the household, except that this subparagraph shall not apply
31 to a head of the household who has been granted a rent increase
32 exemption order that is in effect as of January first, two thousand
33 fifteen or takes effect on or before July first, two thousand fifteen.

34 § 2. This act shall take effect immediately; provided that the amend-
35 ments to section 467-b of the real property tax law made by section one
36 of this act shall not affect the expiration of such section and shall
37 expire therewith.