

STATE OF NEW YORK

5741--A

2023-2024 Regular Sessions

IN ASSEMBLY

March 23, 2023

Introduced by M. of A. GLICK, SEAWRIGHT, EACHUS, PHEFFER AMATO, CARROLL
-- read once and referred to the Committee on Aging -- committee
discharged, bill amended, ordered reprinted as amended and recommitted
to said committee

AN ACT to amend the real property tax law, in relation to increasing the
combined household income limit for eligibility for a senior citizen
rent increase exemption (SCRIE), disability rent increase exemption
(DRIE), senior citizen homeowners' exemption (SCHE), and disabled
homeowners' exemption (DHE) on the basis of the consumer price index

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

1 Section 1. Paragraphs a and b of subdivision 3 of section 467-b of the
2 real property tax law, paragraph a as amended by section 1 of part U of
3 chapter 55 of the laws of 2014 and paragraph b as amended by chapter 129
4 of the laws of 2014, are amended to read as follows:
5 a. for a dwelling unit where the head of the household is a person
6 sixty-two years of age or older, no tax abatement shall be granted if
7 the combined income of all members of the household for the income tax
8 year immediately preceding the date of making application exceeds four
9 thousand dollars, or such other sum not more than twenty-five thousand
10 dollars beginning July first, two thousand five, twenty-six thousand
11 dollars beginning July first, two thousand six, twenty-seven thousand
12 dollars beginning July first, two thousand seven, twenty-eight thousand
13 dollars beginning July first, two thousand eight, twenty-nine thousand
14 dollars beginning July first, two thousand nine, [~~and~~] fifty thousand
15 dollars beginning July first, two thousand fourteen, and sixty-one thou-
16 sand dollars beginning July first, two thousand twenty-four, as may be
17 provided by the local law, ordinance or resolution adopted pursuant to
18 this section, provided that when the head of the household retires
19 before the commencement of such income tax year and the date of filing
20 the application, the income for such year may be adjusted by excluding

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

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1 salary or earnings and projecting [~~his or her~~] such head of household's
2 retirement income over the entire period of such year. The maximum
3 income threshold provided for herein shall be increased by order of the
4 commissioner of the state division of housing and community renewal to
5 reflect any increase in the consumer price index for all urban consumers
6 for all items as published by the United States bureau of labor statis-
7 tics for the region in which the housing accommodation is located, as
8 established for the most recent preceding calendar year as shall be
9 published by the division of housing and community renewal no later than
10 the first of July in any given year, provided that for New York city and
11 any municipality that adopts a local law, ordinance or resolution
12 providing for the abatement of taxes pursuant to this section in the
13 counties of Dutchess, Nassau, Orange, Putnam, Rockland, Suffolk, and
14 Westchester, such consumer price index shall be the New York-Newark-Jer-
15 sey City, NY-NJ-PA consumer price index (CPI-U), and provided further
16 that for any other municipality that adopts a local law, ordinance or
17 resolution providing for the abatement of taxes pursuant to this
18 section, such consumer price index shall be the Northeast Region consum-
19 er price index.

20 b. for a dwelling unit where the head of the household qualifies as a
21 person with a disability pursuant to subdivision five of this section,
22 no tax abatement shall be granted if the combined income for all members
23 of the household for the current income tax year exceeds [~~fifty~~] sixty-
24 one thousand dollars beginning July first, two thousand [~~fourteen~~] twen-
25 ty-four, as may be provided by the local law, ordinance or resolution
26 adopted pursuant to this section. The maximum income threshold provided
27 for herein shall be increased by order of the commissioner of the state
28 division of housing and community renewal to reflect any increase in the
29 consumer price index for all urban consumers for all items as published
30 by the United States bureau of labor statistics for the region in which
31 the housing accommodation is located, as established for the most recent
32 preceding calendar year as shall be published by the division of housing
33 and community renewal no later than the first of July in any given year,
34 provided that for New York city and any municipality that adopts a local
35 law, ordinance or resolution providing for the abatement of taxes pursu-
36 ant to this section in the counties of Dutchess, Nassau, Orange, Putnam,
37 Rockland, Suffolk, and Westchester, such consumer price index shall be
38 the New York-Newark-Jersey City, NY-NJ-PA consumer price index (CPI-U),
39 and provided further that for any other municipality that adopts a local
40 law, ordinance or resolution providing for the abatement of taxes pursu-
41 ant to this section, such consumer price index shall be the Northeast
42 Region consumer price index.

43 § 2. Paragraphs d and m of subdivision 1 of section 467-c of the real
44 property tax law, paragraph d as separately amended by chapters 188 and
45 205 of the laws of 2005, subparagraph 1 of paragraph d as amended by
46 section 2 of part U of chapter 55 of the laws of 2014 and paragraph m as
47 amended by chapter 129 of the laws of 2014, are amended to read as
48 follows:

49 d. "Eligible head of the household" means (1) a person or [~~his or her~~]
50 such person's spouse who is sixty-two years of age or older and is enti-
51 tled to the possession or to the use and occupancy of a dwelling unit,
52 provided, however, with respect to a dwelling which was subject to a
53 mortgage insured or initially insured by the federal government pursuant
54 to section two hundred thirteen of the National Housing Act, as amended
55 "eligible head of the household" shall be limited to that person or [~~his~~
56 or her] such person's spouse who was entitled to possession or the use

1 and occupancy of such dwelling unit at the time of termination of such
2 mortgage, and whose income when combined with the income of all other
3 members of the household, does not exceed six thousand five hundred
4 dollars for the taxable period, or such other sum not less than sixty-
5 five hundred dollars nor more than twenty-five thousand dollars begin-
6 ning July first, two thousand five, twenty-six thousand dollars begin-
7 ning July first, two thousand six, twenty-seven thousand dollars
8 beginning July first, two thousand seven, twenty-eight thousand dollars
9 beginning July first, two thousand eight, twenty-nine thousand dollars
10 beginning July first, two thousand nine, ~~[and]~~ fifty thousand dollars
11 beginning July first, two thousand fourteen, and sixty-one thousand
12 dollars beginning July first, two thousand twenty-four, as may be
13 provided by local law; or (2) a person with a disability as defined in
14 this subdivision. The maximum income threshold provided for herein

15 shall be increased by order of the commissioner of the state division of
16 housing and community renewal to reflect any increase in the consumer
17 price index for all urban consumers for all items as published by the
18 United States bureau of labor statistics for the region in which the
19 housing accommodation is located, as established for the most recent
20 preceding calendar year as shall be published by the division of housing
21 and community renewal no later than the first of July in any given year,
22 provided that for New York city and any municipality that adopts a local
23 law, ordinance or resolution providing for the abatement of taxes pursu-
24 ant to this section in the counties of Dutchess, Nassau, Orange, Putnam,
25 Rockland, Suffolk, and Westchester, such consumer price index shall be
26 the New York-Newark-Jersey City, NY-NJ-PA consumer price index (CPI-U),
27 and provided further that for any other municipality that adopts a local
28 law, ordinance or resolution providing for the abatement of taxes pursu-
29 ant to this section, such consumer price index shall be the Northeast
30 Region consumer price index.

31 m. "Person with a disability" means an individual who is currently
32 receiving social security disability insurance (SSDI) or supplemental
33 security income (SSI) benefits under the federal social security act or
34 disability pension or disability compensation benefits provided by the
35 United States department of veterans affairs or those previously eligi-
36 ble by virtue of receiving disability benefits under the supplemental
37 security income program or the social security disability program and
38 currently receiving medical assistance benefits based on determination
39 of disability as provided in section three hundred sixty-six of the
40 social services law and whose income for the current income tax year,
41 together with the income of all members of such individual's household,
42 does not exceed ~~[fifty]~~ sixty-one thousand dollars beginning July first,
43 two thousand ~~[fourteen]~~ twenty-four, as may be provided by local law.
44 The maximum income threshold provided for herein shall be increased by
45 order of the commissioner of the state division of housing and community
46 renewal to reflect any increase in the consumer price index for all
47 urban consumers for all items as published by the United States bureau
48 of labor statistics for the region in which the housing accommodation is
49 located, as established for the most recent preceding calendar year as
50 shall be published by the division of housing and community renewal no
51 later than the first of July in any given year, provided that for New
52 York city and any municipality that adopts a local law, ordinance or
53 resolution providing for the abatement of taxes pursuant to this section
54 in the counties of Dutchess, Nassau, Orange, Putnam, Rockland, Suffolk,
55 and Westchester, such consumer price index shall be the New York-Ne-
56 wark-Jersey City, NY-NJ-PA consumer price index (CPI-U), and provided

1 further that for any other municipality that adopts a local law, ordi-
2 nance or resolution providing for the abatement of taxes pursuant to
3 this section, such consumer price index shall be the Northeast Region
4 consumer price index.

5 § 3. Subparagraph (i) of paragraph (a) of subdivision 3 of section 467
6 of the real property tax law, as amended by section 2 of part K of chap-
7 ter 59 of the laws of 2023, is amended to read as follows:

8 (i) if the income of the owner or the combined income of the owners of
9 the property for the applicable income tax year exceeds the sum of three
10 thousand dollars, or such other sum not less than three thousand dollars
11 nor more than [~~fifty~~] sixty-one thousand dollars beginning July first,
12 two thousand twenty-four, as may be provided by the local law, ordinance
13 or resolution adopted pursuant to this section. The maximum income
14 threshold provided for herein shall be increased by order of the commis-
15 sioner to reflect any increase in the consumer price index for all urban
16 consumers for all items as published by the United States bureau of
17 labor statistics for the region in which the housing accommodation is
18 located, as established for the most recent preceding calendar year as
19 shall be published by the division of housing and community renewal no
20 later than the first of July in any given year, provided that for New
21 York city and any municipality that adopts a local law, ordinance or
22 resolution providing for the abatement of taxes pursuant to this section
23 in the counties of Dutchess, Nassau, Orange, Putnam, Rockland, Suffolk,
24 and Westchester, such consumer price index shall be the New York-Ne-
25 wark-Jersey City, NY-NJ-PA consumer price index (CPI-U), and provided
26 further that for any other municipality that adopts a local law, ordi-
27 nance or resolution providing for the abatement of taxes pursuant to
28 this section, such consumer price index shall be the Northeast Region
29 consumer price index.

30 § 4. Subparagraph (i) of paragraph (a) of subdivision 5 of section
31 459-c of the real property tax law, as amended by section 8 of part K of
32 chapter 59 of the laws of 2023, is amended to read as follows:

33 (i) if the income of the owner or the combined income of the owners of
34 the property for the applicable income tax year exceeds the sum of three
35 thousand dollars, or such other sum not less than three thousand dollars
36 nor more than [~~fifty~~] sixty-one thousand dollars beginning July first,
37 two thousand twenty-four, as may be provided by the local law or resol-
38 ution adopted pursuant to this section. The maximum income threshold
39 provided for herein shall be increased by order of the commissioner to
40 reflect any increase in the consumer price index for all urban consumers
41 for all items as published by the United States bureau of labor statis-
42 tics for the region in which the housing accommodation is located, as
43 established for the most recent preceding calendar year as shall be
44 published by the division of housing and community renewal no later than
45 the first of July in any given year, provided that for New York city and
46 any municipality that adopts a local law, ordinance or resolution
47 providing for the abatement of taxes pursuant to this section in the
48 counties of Dutchess, Nassau, Orange, Putnam, Rockland, Suffolk, and
49 Westchester, such consumer price index shall be the New York-Newark-Jer-
50 sey City, NY-NJ-PA consumer price index (CPI-U), and provided further
51 that for any other municipality that adopts a local law, ordinance or
52 resolution providing for the abatement of taxes pursuant to this
53 section, such consumer price index shall be the Northeast Region consum-
54 er price index.

55 § 5. This act shall take effect immediately; provided that:

1 (a) the amendments to paragraph a of subdivision 3 of section 467-b of
2 the real property tax law made by section one of this act shall not
3 affect the expiration of such paragraph pursuant to section 4 of part U
4 of chapter 55 of the laws of 2014, as amended, and shall be deemed to
5 expire therewith;

6 (b) the amendments to paragraph b of subdivision 3 of section 467-b of
7 the real property tax law made by section one of this act shall not
8 affect the expiration of such paragraph pursuant to section 4 of chapter
9 129 of the laws of 2014, as amended, and shall be deemed to expire ther-
10 ewith;

11 (c) the amendments to subparagraph 1 of paragraph d of subdivision 1
12 of section 467-c of the real property tax law, made by section two of
13 this act shall not affect the expiration of such subparagraph pursuant
14 to section 4 of part U of chapter 55 of the laws of 2014, as amended,
15 and shall be deemed expired therewith; and

16 (d) the amendments to paragraph m of subdivision 1 of section 467-c of
17 the real property tax law, made by section two of this act shall not
18 affect the expiration of such paragraph pursuant to section 4 of chapter
19 129 of the laws of 2014, as amended, and shall be deemed expired there-
20 with.