STATE OF NEW YORK

8532

IN ASSEMBLY

January 5, 2024

Introduced by M. of A. SEPTIMO -- read once and referred to the Committee on Real Property Taxation

AN ACT to amend the real property tax law, in relation to allowing municipalities to establish an adjustment percentage to be applied to the exemption percentage schedule for certain exemptions based upon permanent partial disabilities

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

Section 1. Paragraph (b) and the closing paragraph of subdivision 2 of section 459-c of the real property tax law, as amended by a chapter of the laws of 2023 amending the real property tax law relating to tax exemptions for persons with disabilities, as proposed in legislative bills numbers S. 2574 and A. 7164, are amended to read as follows:

(b) a person with a disability is one who has a physical or mental impairment, not due to current use of alcohol or illegal drug use, which substantially limits such person's ability to engage in one or more major life activities, such as caring for one's self, performing manual tasks, walking, seeing, hearing, speaking, breathing, learning and working, and who (i) is certified to receive social security disability insurance (SSDI) or supplemental security income (SSI) benefits under the federal Social Security Act, or (ii) is certified to receive Railroad Retirement Disability benefits under the federal railroad Retirement Act, or (iii) has received a certificate from the state commission for the blind stating that such person is legally blind, or (iv) is certified to receive a United States Postal Service disability pension, or (v) is certified to receive a United States department of veterans affairs disability pension pursuant to 38 U.S.C. §1521, or (vi) has received an order from the chair of the workers' compensation board pursuant to article two of the workers' compensation law determining an award for compensation for **(A)** permanent total disability, as [~~such term is defined~~] **described** in subdivision one of section fifteen of the workers' compensation law, or [~~of~~] **(B)** permanent partial disability, as [~~such term is defined~~] **described** in subdivision three of such section fifteen **of the workers' compensation law, provided that the governing**

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

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board of a municipality, after a public hearing, may adopt a local law or resolution establishing an adjustment percentage to be applied to the exemption percentage schedule established in paragraph (b) of subdivision one of this section, for exemptions based upon permanent partial disabilities. Such adjustment percentage shall not be less than fifty percent, and not more than one hundred percent.

An award letter from the Social Security Administration or the Railroad Retirement Board, or a certificate from the state commission for the blind, or an award letter from the United States Postal Service, or an award letter from the United States department of veterans affairs, or an order of determination of an award for compensation for permanent total disability or [~~of~~] **for** permanent partial disability issued by the workers' compensation board shall be submitted as proof of disability.

§ 2. This act shall take effect on the same date and in the same manner as a chapter of the laws of 2023 amending the real property tax law relating to tax exemptions for persons with disabilities, as proposed in legislative bills numbers S. 2574 and A. 7164, takes effect.