

# STATE OF NEW YORK

710

2023-2024 Regular Sessions

## IN SENATE

January 6, 2023

Introduced by Sen. CLEARE -- 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 providing a rent increase exemption to persons with disabilities

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

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

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

11 (2) (i) for a dwelling unit where the head of household qualifies as a  
12 person with a disability due to receipt of cash supplemental security  
13 income pursuant to subdivision five of this section, no tax abatement  
14 shall be granted if the combined income for all members of the household  
15 for the current income tax year exceeds the maximum income above which  
16 such head of household would not be eligible to receive cash supple-  
17 mental security income benefits under federal law during such tax year;

18 (ii) for a dwelling unit where the head of household qualifies as a  
19 person with a disability due to receipt of social security disability  
20 insurance (SSDI) or medical assistance benefits based on a determination  
21 of disability as provided in section three hundred sixty-six of the  
22 social services law pursuant to subdivision five of this section, no tax  
23 abatement shall be granted if the combined income for all members of the  
24 household for the current income tax year exceeds twenty-nine thousand  
25 dollars;

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

LBD02727-01-3

1 (iii) for a dwelling unit where the head of the household qualifies as  
2 a person with a disability due to receipt of disability pension or disa-  
3 bility compensation benefits provided by the United States department of  
4 veterans affairs pursuant to subdivision five of this section, no tax  
5 abatement shall be granted if the combined income for all members of the  
6 household for the current income tax year exceeds the maximum income  
7 above which such head of the household would not be eligible to receive  
8 such cash disability pension or disability compensation benefits under  
9 federal law during such tax year; and

10 (iv) when the head of the household retires before the commencement of  
11 such income tax year and the date of filing the application, the income  
12 for such year may be adjusted by excluding salary or earnings and  
13 projecting his or her retirement income over the entire period of such  
14 year.

15 Provided that a municipality shall not be required to enact a new  
16 local law, ordinance, or resolution after public hearing pursuant to  
17 subdivision two of this section if such municipality has already enacted  
18 a local law, ordinance, or resolution pursuant to subdivision two of  
19 this section adopting the provisions of subparagraph one of this para-  
20 graph and the municipality chooses to continue utilizing subparagraph  
21 one of this paragraph.

22 § 2. Paragraph b of subdivision 3 of section 467-b of the real proper-  
23 ty tax law, as amended by section 2 of chapter 129 of the laws of 2014,  
24 is amended to read as follows:

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

32 (2) (i) for a dwelling unit where the head of household qualifies as a  
33 person with a disability due to receipt of cash supplemental security  
34 income pursuant to subdivision five of this section, no tax abatement  
35 shall be granted if the combined income for all members of the household  
36 for the current income tax year exceeds the maximum income above which  
37 such head of household would not be eligible to receive cash supple-  
38 mental security income benefits under federal law during such tax year;

39 (ii) for a dwelling unit where the head of household qualifies as a  
40 person with a disability due to receipt of social security disability  
41 insurance (SSDI) or medical assistance benefits based on a determination  
42 of disability as provided in section three hundred sixty-six of the  
43 social services law pursuant to subdivision five of this section, no tax  
44 abatement shall be granted if the combined income for all members of the  
45 household for the current income tax year exceeds twenty-nine thousand  
46 dollars;

47 (iii) for a dwelling unit where the head of the household qualifies as  
48 a person with a disability due to receipt of disability pension or disa-  
49 bility compensation benefits provided by the United States department of  
50 veterans affairs pursuant to subdivision five of this section, no tax  
51 abatement shall be granted if the combined income for all members of the  
52 household for the current income tax year exceeds the maximum income  
53 above which such head of the household would not be eligible to receive  
54 such cash disability pension or disability compensation benefits under  
55 federal law during such tax year; and

1 (iv) when the head of the household retires before the commencement of  
2 such income tax year and the date of filing the application, the income  
3 for such year may be adjusted by excluding salary or earnings and  
4 projecting his or her retirement income over the entire period of such  
5 year.

6 Provided that a municipality shall not be required to enact a new  
7 local law, ordinance, or resolution after public hearing pursuant to  
8 subdivision two of this section if such municipality has already enacted  
9 a local law, ordinance, or resolution pursuant to subdivision two of  
10 this section adopting the provisions of subparagraph one of this para-  
11 graph and the municipality chooses to continue utilizing subparagraph  
12 one of this paragraph.

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

16 m. (1) "Person with a disability" means (i) an individual who is  
17 currently receiving social security disability insurance (SSDI) or  
18 supplemental security income (SSI) benefits under the federal social  
19 security act or disability pension or disability compensation benefits  
20 provided by the United States department of veterans affairs or those  
21 previously eligible by virtue of receiving disability benefits under the  
22 supplemental security income program or the social security disability  
23 program and currently receiving medical assistance benefits based on  
24 determination of disability as provided in section three hundred sixty-  
25 six of the social services law; and

26 (ii) whose income for the current income tax year, together with the  
27 income of all members of such individual's household, does not exceed  
28 fifty thousand dollars beginning July first, two thousand fourteen, as  
29 may be provided by local law.

30 (2) If the governing board of a municipality further adopts, after  
31 public hearing, a local law, ordinance, or resolution:

32 (i) the income for the current tax year, together with the income of  
33 all members of such individual's household, for an individual currently  
34 receiving social security disability insurance (SSDI) or medical assist-  
35 ance benefits based on a determination of disability as provided in  
36 section three hundred sixty-six of the social services law, may exceed  
37 the maximum income at which such individual would be eligible to receive  
38 cash supplemental security income benefits under federal law during such  
39 tax year, but may not exceed twenty-nine thousand dollars;

40 (ii) the income for the current income tax year, together with the  
41 income of all members of such individual's household, for an individual  
42 who is currently receiving disability pension or disability compensation  
43 benefits provided by the United States department of veterans affairs,  
44 may exceed the maximum income at which such individual would be eligible  
45 to receive cash supplemental security income benefits under federal law  
46 during such tax year, but may not exceed the maximum income at which  
47 such individual would be eligible to receive cash disability pension or  
48 disability compensation benefits under federal law during such tax year.

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

52 m. (1) "Person with a disability" means (i) an individual who is  
53 currently receiving social security disability insurance (SSDI) or  
54 supplemental security income (SSI) benefits under the federal social  
55 security act or disability pension or disability compensation benefits  
56 provided by the United States department of veterans affairs or those

1 previously eligible by virtue of receiving disability benefits under the  
2 supplemental security income program or the social security disability  
3 program and currently receiving medical assistance benefits based on  
4 determination of disability as provided in section three hundred sixty-  
5 six of the social services law; and

6 (ii) whose income for the current income tax year, together with the  
7 income of all members of such individual's household, does not exceed  
8 the maximum income at which such individual would be eligible to receive  
9 cash supplemental security income benefits under federal law during such  
10 tax year.

11 (2) If the governing board of a municipality further adopts, after  
12 public hearing, a local law, ordinance, or resolution:

13 (i) the income for the current tax year, together with the income of  
14 all members of such individual's household, for an individual currently  
15 receiving social security disability insurance (SSDI) or medical assist-  
16 ance benefits based on a determination of disability as provided in  
17 section three hundred sixty-six of the social services law, may exceed  
18 the maximum income at which such individual would be eligible to receive  
19 cash supplemental security income benefits under federal law during such  
20 tax year, but may not exceed twenty-nine thousand dollars;

21 (ii) the income for the current income tax year, together with the  
22 income of all members of such individual's household, for an individual  
23 who is currently receiving disability pension or disability compensation  
24 benefits provided by the United States department of veterans affairs,  
25 may exceed the maximum income at which such individual would be eligible  
26 to receive cash supplemental security income benefits under federal law  
27 during such tax year, but may not exceed the maximum income at which  
28 such individual would be eligible to receive cash disability pension or  
29 disability compensation benefits under federal law during such tax year.

30 § 5. This act shall take effect on the one hundred twentieth day after  
31 it shall have become a law provided, however, that:

32 (a) the amendments to paragraph b of subdivision 3 of section 467-b of  
33 the real property tax law made by section one of this act shall be  
34 subject to the expiration and reversion of such paragraph pursuant to  
35 section 4 of chapter 129 of the laws of 2014, as amended, when upon such  
36 date the provisions of section two of this act shall take effect; and

37 (b) the amendments to paragraph m of subdivision 1 of section 467-c of  
38 the real property tax law made by section three of this act shall be  
39 subject to the expiration and reversion of such paragraph pursuant to  
40 section 4 of chapter 129 of the laws of 2014, as amended, when upon such  
41 date the provisions of section four of this act shall take effect.