

# STATE OF NEW YORK

8088

## IN SENATE

January 5, 2024

Introduced by Sen. GOUNARDES -- read twice and ordered printed, and when printed to be committed to the Committee on Rules

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:

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

6 (b) a person with a disability is one who has a physical or mental  
7 impairment, not due to current use of alcohol or illegal drug use, which  
8 substantially limits such person's ability to engage in one or more  
9 major life activities, such as caring for one's self, performing manual  
10 tasks, walking, seeing, hearing, speaking, breathing, learning and work-  
11 ing, and who (i) is certified to receive social security disability  
12 insurance (SSDI) or supplemental security income (SSI) benefits under  
13 the federal Social Security Act, or (ii) is certified to receive Rail-  
14 road Retirement Disability benefits under the federal railroad retire-  
15 ment Act, or (iii) has received a certificate from the state commission  
16 for the blind stating that such person is legally blind, or (iv) is  
17 certified to receive a United States Postal Service disability pension,  
18 or (v) is certified to receive a United States department of veterans  
19 affairs disability pension pursuant to 38 U.S.C. §1521, or (vi) has  
20 received an order from the chair of the workers' compensation board  
21 pursuant to article two of the workers' compensation law determining an  
22 award for compensation for (A) permanent total disability, as [~~such term~~  
23 ~~is defined~~ described in subdivision one of section fifteen of the work-  
24 ers' compensation law, or [~~of~~] (B) permanent partial disability, as  
25 ~~such term is defined~~ described in subdivision three of such section  
26 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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1 board of a municipality, after a public hearing, may adopt a local law  
2 or resolution establishing an adjustment percentage to be applied to the  
3 exemption percentage schedule established in paragraph (b) of subdivi-  
4 sion one of this section, for exemptions based upon permanent partial  
5 disabilities. Such adjustment percentage shall not be less than fifty  
6 percent, and not more than one hundred percent.

7 An award letter from the Social Security Administration or the Rail-  
8 road Retirement Board, or a certificate from the state commission for  
9 the blind, or an award letter from the United States Postal Service, or  
10 an award letter from the United States department of veterans affairs,  
11 or an order of determination of an award for compensation for permanent  
12 total disability or ~~ef~~ for permanent partial disability issued by the  
13 workers' compensation board shall be submitted as proof of disability.

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