

# STATE OF NEW YORK

453

2023-2024 Regular Sessions

## IN ASSEMBLY

January 9, 2023

Introduced by M. of A. L. ROSENTHAL, DINOWITZ, PAULIN, COLTON, TAYLOR --  
Multi-Sponsored by -- M. of A. COOK -- read once and referred 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 Assem-  
bly, 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

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

LBD02727-01-3

1 household for the current income tax year exceeds twenty-nine thousand  
2 dollars;

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

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

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

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

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

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

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

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

1 such cash disability pension or disability compensation benefits under  
2 federal law during such tax year; and

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

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

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

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

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

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

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

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

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

54 m. (1) "Person with a disability" means (i) an individual who is  
55 currently receiving social security disability insurance (SSDI) or  
56 supplemental security income (SSI) benefits under the federal social

1 security act or disability pension or disability compensation benefits  
2 provided by the United States department of veterans affairs or those  
3 previously eligible by virtue of receiving disability benefits under the  
4 supplemental security income program or the social security disability  
5 program and currently receiving medical assistance benefits based on  
6 determination of disability as provided in section three hundred sixty-  
7 six of the social services law; and

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

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

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

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

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

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

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