

STATE OF NEW YORK

2960--A

Cal. No. 1105

2023-2024 Regular Sessions

IN SENATE

January 26, 2023

Introduced by Sens. KAVANAGH, ADDABBO, HOYLMAN-SIGAL, JACKSON, KRUEGER, ROLISON, SERRANO -- read twice and ordered printed, and when printed to be committed to the Committee on Aging -- recommitted to the Committee on Aging in accordance with Senate Rule 6, sec. 8 -- reported favorably from said committee and committed to the Committee on Finance -- reported favorably from said committee, ordered to first and second report, ordered to a third reading, amended and ordered reprinted, retaining its place in the order of third reading

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 Assembly, 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

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

LBD07217-02-4

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

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

47 § 2. Paragraphs d and m of subdivision 1 of section 467-c of the real
48 property tax law, paragraph d as separately amended by chapters 188 and
49 205 of the laws of 2005, subparagraph 1 of paragraph d as amended by
50 section 2 of part U of chapter 55 of the laws of 2014 and paragraph m as
51 amended by chapter 129 of the laws of 2014, are amended to read as
52 follows:

53 d. "Eligible head of the household" means (1) a person or [~~his or her~~]
54 such person's spouse who is sixty-two years of age or older and is enti-
55 tled to the possession or to the use and occupancy of a dwelling unit,
56 provided, however, with respect to a dwelling which was subject to a

1 mortgage insured or initially insured by the federal government pursuant
2 to section two hundred thirteen of the National Housing Act, as amended
3 "eligible head of the household" shall be limited to that person or [~~his~~
4 ~~or her~~] such person's spouse who was entitled to possession or the use
5 and occupancy of such dwelling unit at the time of termination of such
6 mortgage, and whose income when combined with the income of all other
7 members of the household, does not exceed six thousand five hundred
8 dollars for the taxable period, or such other sum not less than sixty-
9 five hundred dollars nor more than twenty-five thousand dollars begin-
10 ning July first, two thousand five, twenty-six thousand dollars begin-
11 ning July first, two thousand six, twenty-seven thousand dollars
12 beginning July first, two thousand seven, twenty-eight thousand dollars
13 beginning July first, two thousand eight, twenty-nine thousand dollars
14 beginning July first, two thousand nine, [~~and~~] fifty thousand dollars
15 beginning July first, two thousand fourteen, and sixty-one thousand
16 dollars beginning July first, two thousand twenty-four, as may be
17 provided by local law; or (2) a person with a disability as defined in
18 this subdivision. The maximum income threshold provided for herein
19 shall be increased by order of the commissioner of the state division of
20 housing and community renewal to reflect any increase in the consumer
21 price index for all urban consumers for all items as published by the
22 United States bureau of labor statistics for the region in which the
23 housing accommodation is located, as established for the most recent
24 preceding calendar year as shall be published by the division of housing
25 and community renewal no later than the first of July in any given year,
26 provided that for New York city and any municipality that adopts a local
27 law, ordinance or resolution providing for the abatement of taxes pursu-
28 ant to this section in the counties of Dutchess, Nassau, Orange, Putnam,
29 Rockland, Suffolk, and Westchester, such consumer price index shall be
30 the New York-Newark-Jersey City, NY-NJ-PA consumer price index (CPI-U),
31 and provided further that for any other municipality that adopts a local
32 law, ordinance or resolution providing for the abatement of taxes pursu-
33 ant to this section, such consumer price index shall be the Northeast
34 Region consumer price index.

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

1 resolution providing for the abatement of taxes pursuant to this section
2 in the counties of Dutchess, Nassau, Orange, Putnam, Rockland, Suffolk,
3 and Westchester, such consumer price index shall be the New York-Ne-
4 wark-Jersey City, NY-NJ-PA consumer price index (CPI-U), and provided
5 further that for any other municipality that adopts a local law, ordi-
6 nance or resolution providing for the abatement of taxes pursuant to
7 this section, such consumer price index shall be the Northeast Region
8 consumer price index.

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

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

34 § 4. Subparagraph (i) of paragraph (a) of subdivision 5 of section
35 459-c of the real property tax law, as amended by section 8 of part K of
36 chapter 59 of the laws of 2023, is amended to read as follows:

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

1 section, such consumer price index shall be the Northeast Region consum-
2 er price index.

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

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

9 (b) the amendments to paragraph b of subdivision 3 of section 467-b of
10 the real property tax law made by section one of this act shall not
11 affect the expiration of such paragraph pursuant to section 4 of chapter
12 129 of the laws of 2014, as amended, and shall be deemed to expire ther-
13 ewith;

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

19 (d) the amendments to paragraph m of subdivision 1 of section 467-c of
20 the real property tax law, made by section two of this act shall not
21 affect the expiration of such paragraph pursuant to section 4 of chapter
22 129 of the laws of 2014, as amended, and shall be deemed expired there-
23 with.