

# STATE OF NEW YORK

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1457--A

2025-2026 Regular Sessions

## IN SENATE

January 10, 2025

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Introduced by Sens. KAVANAGH, ADDABBO, HOYLMAN-SIGAL, JACKSON, KRUEGER, ROLISON, SERRANO, STAVISKY -- read twice and ordered printed, and when printed to be committed to the Committee on Aging -- reported favorably from said committee and committed to the Committee on Finance -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

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; to amend part U of chapter 55 of the laws of 2014, amending the real property tax law relating to the tax abatement and exemption for rent regulated and rent controlled property occupied by senior citizens, in relation to the effectiveness thereof; and to amend chapter 129 of the laws of 2014, amending the real property tax law relating to the tax abatement and exemption for rent regulated and rent controlled property occupied by persons with disabilities, in relation to the effectiveness thereof

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

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

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

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

53 § 2. Paragraphs d and m of subdivision 1 of section 467-c of the real  
54 property tax law, paragraph d as separately amended by chapters 188 and  
55 205 of the laws of 2005, subparagraph 1 of paragraph d as amended by  
56 section 2 of part U of chapter 55 of the laws of 2014 and paragraph m as

1 amended by chapter 129 of the laws of 2014, are amended to read as  
2 follows:

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

41 m. "Person with a disability" means an individual who is currently  
42 receiving social security disability insurance (SSDI) or supplemental  
43 security income (SSI) benefits under the federal social security act or  
44 disability pension or disability compensation benefits provided by the  
45 United States department of veterans affairs or those previously eligi-  
46 ble by virtue of receiving disability benefits under the supplemental  
47 security income program or the social security disability program and  
48 currently receiving medical assistance benefits based on determination  
49 of disability as provided in section three hundred sixty-six of the  
50 social services law and whose income for the current income tax year,  
51 together with the income of all members of such individual's household,  
52 does not exceed ~~[fifty]~~ sixty-seven thousand dollars beginning July  
53 first, two thousand ~~[fourteen]~~ twenty-five, as may be provided by local  
54 law. The maximum income threshold provided for herein shall be  
55 increased by order of the commissioner of the state division of housing  
56 and community renewal to reflect any increase in the consumer price

1 index for all urban consumers for all items as published by the United  
2 States bureau of labor statistics for the region in which the housing  
3 accommodation is located, as established for the most recent preceding  
4 calendar year as shall be published by the division of housing and  
5 community renewal no later than the first of July in any given year,  
6 provided that for New York city and any municipality that adopts a local  
7 law, ordinance or resolution providing for the abatement of taxes pursu-  
8 ant to this section in the counties of Dutchess, Nassau, Orange, Putnam,  
9 Rockland, Suffolk, and Westchester, such consumer price index shall be  
10 the New York-Newark-Jersey City, NY-NJ-PA consumer price index (CPI-U),  
11 and provided further that for any other municipality that adopts a local  
12 law, ordinance or resolution providing for the abatement of taxes pursu-  
13 ant to this section, such consumer price index shall be the Northeast  
14 Region consumer price index.

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

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

40 § 4. Subparagraph (i) of paragraph (a) of subdivision 5 of section  
41 459-c of the real property tax law, as amended by section 8 of part K of  
42 chapter 59 of the laws of 2023, is amended to read as follows:

43 (i) if the income of the owner or the combined income of the owners of  
44 the property for the applicable income tax year exceeds the sum of three  
45 thousand dollars, or such other sum not less than three thousand dollars  
46 nor more than [~~fifty~~] sixty-seven thousand dollars beginning July first,  
47 two thousand twenty-five, as may be provided by the local law or res-  
48 olution adopted pursuant to this section. The maximum income threshold  
49 provided for herein shall be increased by order of the commissioner to  
50 reflect any increase in the consumer price index for all urban consumers  
51 for all items as published by the United States bureau of labor statis-  
52 tics for the region in which the housing accommodation is located, as  
53 established for the most recent preceding calendar year as shall be  
54 published by the division of housing and community renewal no later than  
55 the first of July in any given year, provided that for New York city and  
56 any municipality that adopts a local law, ordinance or resolution

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

9 § 5. Section 4 of part U of chapter 55 of the laws of 2014, amending  
10 the real property tax law relating to the tax abatement and exemption  
11 for rent regulated and rent controlled property occupied by senior citi-  
12 zens, as amended by chapter 144 of the laws of 2024, is amended to read  
13 as follows:

14 § 4. This act shall take effect July 1, 2014[, and sections one and  
15 ~~two of this act shall expire and be deemed repealed June 30, 2026,~~  
16 ~~provided that the amendment to section 467-b of the real property tax~~  
17 ~~law made by section one of this act shall not affect the expiration of~~  
18 ~~such section and shall be deemed to expire therewith].~~

19 § 6. Section 4 of chapter 129 of the laws of 2014, amending the real  
20 property tax law relating to the tax abatement and exemption for rent  
21 regulated and rent controlled property occupied by persons with disabili-  
22 ties, as amended by chapter 144 of the laws of 2024, is amended to read  
23 as follows:

24 § 4. This act shall take effect July 1, 2014[~~provided, however, that:~~  
25 ~~(a) the amendments to paragraph b of subdivision 3 of section 467-b of~~  
26 ~~the real property tax law made by section one of this act shall be~~  
27 ~~subject to the expiration and reversion of such subdivision pursuant to~~  
28 ~~section 17 of chapter 576 of the laws of 1974, as amended, when upon~~  
29 ~~such date the provisions of section two of this act shall take effect,~~  
30 ~~and~~

31 ~~(b) nothing contained in this act shall be construed so as to extend~~  
32 ~~the provisions of this act beyond June 30, 2026, when upon such date~~  
33 ~~this act shall expire and the provisions contained in this act shall be~~  
34 ~~deemed repealed].~~

35 § 7. This act shall take effect immediately.