

STATE OF NEW YORK

1457--B

2025-2026 Regular Sessions

IN SENATE

January 10, 2025

Introduced by Sens. KAVANAGH, ADDABBO, CLEARE, GONZALEZ, JACKSON, KRUEGER, RAMOS, ROLISON, SCARCELLA-SPANTON, 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 -- recommitted to the Committee on Aging in accordance with Senate Rule 6, sec. 8 -- 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

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

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1 year immediately preceding the date of making application exceeds four
2 thousand dollars, or such other sum not more than twenty-five thousand
3 dollars beginning July first, two thousand five, twenty-six thousand
4 dollars beginning July first, two thousand six, twenty-seven thousand
5 dollars beginning July first, two thousand seven, twenty-eight thousand
6 dollars beginning July first, two thousand eight, twenty-nine thousand
7 dollars beginning July first, two thousand nine, ~~and~~ fifty thousand
8 dollars beginning July first, two thousand fourteen, and seventy-five
9 thousand dollars beginning July first, two thousand twenty-six, as may
10 be provided by the local law, ordinance or resolution adopted pursuant
11 to this section, provided that when the head of the household retires
12 before the commencement of such income tax year and the date of filing
13 the application, the income for such year may be adjusted by excluding
14 salary or earnings and projecting ~~his or her~~ such head of household's
15 retirement income over the entire period of such year. The maximum
16 income threshold provided for herein shall be increased by order of the
17 commissioner of the state division of housing and community renewal to
18 reflect any increase in the consumer price index for all urban consumers
19 for all items as published by the United States bureau of labor statis-
20 tics for the region in which the housing accommodation is located, as
21 established for the most recent preceding calendar year as shall be
22 published by the division of housing and community renewal no later than
23 the first of July in any given year, provided that for New York city and
24 any municipality that adopts a local law, ordinance or resolution
25 providing for the abatement of taxes pursuant to this section in the
26 counties of Dutchess, Nassau, Orange, Putnam, Rockland, Suffolk, and
27 Westchester, such consumer price index shall be the New York-Newark-Jer-
28 sey City, NY-NJ-PA consumer price index (CPI-U), and provided further
29 that for any other municipality that adopts a local law, ordinance or
30 resolution providing for the abatement of taxes pursuant to this
31 section, such consumer price index shall be the Northeast Region consum-
32 er price index.

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

1 § 2. Paragraphs d and m of subdivision 1 of section 467-c of the real
2 property tax law, paragraph d as separately amended by chapters 188 and
3 205 of the laws of 2005, subparagraph 1 of paragraph d as amended by
4 section 2 of part U of chapter 55 of the laws of 2014 and paragraph m as
5 amended by chapter 129 of the laws of 2014, are amended to read as
6 follows:

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

45 m. "Person with a disability" means an individual who is currently
46 receiving social security disability insurance (SSDI) or supplemental
47 security income (SSI) benefits under the federal social security act or
48 disability pension or disability compensation benefits provided by the
49 United States department of veterans affairs or those previously eligi-
50 ble by virtue of receiving disability benefits under the supplemental
51 security income program or the social security disability program and
52 currently receiving medical assistance benefits based on determination
53 of disability as provided in section three hundred sixty-six of the
54 social services law and whose income for the current income tax year,
55 together with the income of all members of such individual's household,
56 does not exceed [~~fifty~~] seventy-five thousand dollars beginning July

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

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

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

44 § 4. Subparagraph (i) of paragraph (a) of subdivision 5 of section
45 459-c of the real property tax law, as amended by section 8 of part K of
46 chapter 59 of the laws of 2023, is amended to read as follows:

47 (i) if the income of the owner or the combined income of the owners of
48 the property for the applicable income tax year exceeds the sum of three
49 thousand dollars, or such other sum not less than three thousand dollars
50 nor more than [~~fifty~~] seventy-five thousand dollars beginning July
51 first, two thousand twenty-six, as may be provided by the local law or
52 resolution adopted pursuant to this section. The maximum income thresh-
53 old provided for herein shall be increased by order of the commissioner
54 to reflect any increase in the consumer price index for all urban
55 consumers for all items as published by the United States bureau of
56 labor statistics for the region in which the housing accommodation is

1 located, as established for the most recent preceding calendar year as
2 shall be published by the division of housing and community renewal no
3 later than the first of July in any given year, provided that for New
4 York city and any municipality that adopts a local law, ordinance or
5 resolution providing for the abatement of taxes pursuant to this section
6 in the counties of Dutchess, Nassau, Orange, Putnam, Rockland, Suffolk,
7 and Westchester, such consumer price index shall be the New York-Ne-
8 wark-Jersey City, NY-NJ-PA consumer price index (CPI-U), and provided
9 further that for any other municipality that adopts a local law, ordi-
10 nance or resolution providing for the abatement of taxes pursuant to
11 this section, such consumer price index shall be the Northeast Region
12 consumer price index.

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

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

23 § 6. Section 4 of chapter 129 of the laws of 2014, amending the real
24 property tax law relating to the tax abatement and exemption for rent
25 regulated and rent controlled property occupied by persons with disabil-
26 ities, as amended by chapter 144 of the laws of 2024, is amended to read
27 as follows:

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

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

39 § 7. This act shall take effect immediately.