

STATE OF NEW YORK

10927

IN ASSEMBLY

April 9, 2026

Introduced by M. of A. SEAWRIGHT, FORREST, KELLES, RAGA, SHIMSKY,
TAYLOR, CUNNINGHAM -- read once and referred to the Committee on Aging

AN ACT to amend the real property tax law, in relation to permitting
other qualifying members of a household to qualify for the disability
rent increase exemption

The People of the State of New York, represented in Senate and Assem-
bly, do enact as follows:

1 Section 1. Paragraphs b and g of subdivision 1 of section 467-b of the
2 real property tax law, paragraph b as amended by chapter 188 of the laws
3 of 2005 and paragraph g as added by chapter 360 of the laws of 2018, are
4 amended to read as follows:

5 b. "Head of the household" means a person (i) who is sixty-two years
6 of age or older, ~~[or]~~ (ii) who qualifies as a person with a disability
7 pursuant to subdivision five of this section, or (iii) who is the rela-
8 tive or legal guardian of a qualifying member of their household, and is
9 entitled to the possession or to the use or occupancy of a dwelling
10 unit;

11 g. "Qualifying member of the household" means a person who qualifies
12 as a person with a disability pursuant to subdivision five of this
13 section, who is not the head of the household, and who permanently
14 resides in the dwelling unit.

15 h. "Relative" means with respect to a qualifying member of the house-
16 hold, (i) a spouse, domestic partner, parent, grandparent, sibling,
17 child, stepchild or stepparent of such person or (ii) any individual who
18 is the direct descendant of the grandparents of such person.

19 i. "Supervising agency" shall mean the appropriate rent control agency
20 or administrative agency designated to administer the tax abatement for
21 rent-controlled and rent regulated property occupied by senior citizens
22 or persons with disabilities pursuant to a local law, resolution, or
23 ordinance passed pursuant to subdivision two of this section.

24 § 2. This act shall take effect immediately.

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

LBD04330-01-5