STATE OF NEW YORK

5344

2025-2026 Regular Sessions

IN ASSEMBLY

February 13, 2025

Introduced by M. of A. GLICK -- read once and referred to the Committee on Aging

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:

Section 1. Paragraphs a and b of subdivision 3 of section 467-b of the real property tax law, paragraph a as amended by section 1 of part U of chapter 55 of the laws of 2014 and paragraph b as amended by chapter 129 of the laws of 2014, are amended to read as follows:

a. for a dwelling unit where the head of the household is a person sixty-two years of age or older, no tax abatement shall be granted if the combined income of all members of the household for the income tax year immediately preceding the date of making application exceeds four thousand dollars, or such other sum not more than twenty-five thousand dollars beginning July first, two thousand five, twenty-six thousand dollars beginning July first, two thousand six, twenty-seven thousand dollars beginning July first, two thousand seven, twenty-eight thousand dollars beginning July first, two thousand eight, twenty-nine thousand dollars beginning July first, two thousand nine, [~~and~~] fifty thousand

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

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dollars beginning July first, two thousand fourteen, **and sixty-seven thousand dollars beginning July first, two thousand twenty-five,** as may be provided by the local law, ordinance or resolution adopted pursuant to this section, provided that when the head of the household retires before the commencement of such income tax year and the date of filing the application, the income for such year may be adjusted by excluding salary or earnings and projecting [~~his or her~~] **such head of household's** retirement income over the entire period of such year. **The maximum income threshold provided for herein shall be increased by order of the commissioner of the state division of housing and community renewal to reflect any increase in the consumer price index for all urban consumers for all items as published by the United States bureau of labor statistics for the region in which the housing accommodation is located, as established for the most recent preceding calendar year as shall be published by the division of housing and community renewal no later than the first of July in any given year, provided that for New York city and any municipality that adopts a local law, ordinance or resolution providing for the abatement of taxes pursuant to this section in the counties of Dutchess, Nassau, Orange, Putnam, Rockland, Suffolk, and Westchester, such consumer price index shall be the New York-Newark-Jersey City, NY-NJ-PA consumer price index (CPI-U), and provided further that for any other municipality that adopts a local law, ordinance or resolution providing for the abatement of taxes pursuant to this section, such consumer price index shall be the Northeast Region consumer price index.**

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

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

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

m. "Person with a disability" means an individual who is currently receiving social security disability insurance (SSDI) or supplemental security income (SSI) benefits under the federal social security act or disability pension or disability compensation benefits provided by the United States department of veterans affairs or those previously eligible by virtue of receiving disability benefits under the supplemental security income program or the social security disability program and currently receiving medical assistance benefits based on determination of disability as provided in section three hundred sixty-six of the social services law and whose income for the current income tax year, together with the income of all members of such individual's household, does not exceed [~~fifty~~] sixty-seven thousand dollars beginning July first, two thousand [~~fourteen~~] twenty-five, as may be provided by local law. The maximum income threshold provided for herein shall be increased by order of the commissioner of the state division of housing and community renewal to reflect any increase in the consumer price index for all urban consumers for all items as published by the United States bureau of labor statistics for the region in which the housing accommodation is located, as established for the most recent preceding calendar year as shall be published by the division of housing and community renewal no later than the first of July in any given year, provided that for New York city and any municipality that adopts a local law, ordinance or resolution providing for the abatement of taxes pursuant to this section in the counties of Dutchess, Nassau, Orange, Putnam, Rockland, Suffolk, and Westchester, such consumer price index shall be the New York-Newark-Jersey City, NY-NJ-PA consumer price index (CPI-U), and provided further that for any other municipality that adopts a local law, ordinance or resolution providing for the abatement of taxes pursuant to this section, such consumer price index shall be the Northeast Region consumer price index.

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

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

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

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

§ 5. Section 4 of 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, as amended by chapter 144 of the laws of 2024, is amended to read as follows:

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

§ 6. Section 4 of 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, as amended by chapter 144 of the laws of 2024, is amended to read as follows:

§ 4. This act shall take effect July 1, 2014 [~~provided, however, that:~~

~~(a) the amendments to paragraph b of subdivision 3 of section 467-b of the real property tax law made by section one of this act shall be subject to the expiration and reversion of such subdivision pursuant to section 17 of chapter 576 of the laws of 1974, as amended, when upon such date the provisions of section two of this act shall take effect; and~~

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

§ 7. This act shall take effect immediately.