

STATE OF NEW YORK

903

2025-2026 Regular Sessions

IN ASSEMBLY

(Prefiled)

January 8, 2025

Introduced by M. of A. ROSENTHAL, DINOWITZ, PAULIN, COLTON, TAYLOR --
Multi-Sponsored by -- M. of A. COOK -- read once and referred to the
Committee on Aging

AN ACT to amend the real property tax law, in relation to providing a
rent increase exemption to persons with disabilities

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

1 Section 1. Paragraph b of subdivision 3 of section 467-b of the real
2 property tax law, as amended by section 1 of chapter 129 of the laws of
3 2014, is amended to read as follows:

4 b. (1) for a dwelling unit where the head of the household qualifies
5 as a person with a disability pursuant to subdivision five of this
6 section, no tax abatement shall be granted if the combined income for
7 all members of the household for the current income tax year exceeds
8 fifty thousand dollars beginning July first, two thousand fourteen, as
9 may be provided by the local law, ordinance or resolution adopted pursu-
10 ant to this section~~[-]~~; or

11 (2) (i) for a dwelling unit where the head of household qualifies as a
12 person with a disability due to receipt of cash supplemental security
13 income pursuant to subdivision five of this section, no tax abatement
14 shall be granted if the combined income for all members of the household
15 for the current income tax year exceeds the maximum income above which
16 such head of household would not be eligible to receive cash supple-
17 mental security income benefits under federal law during such tax year;

18 (ii) for a dwelling unit where the head of household qualifies as a
19 person with a disability due to receipt of social security disability
20 insurance (SSDI) or medical assistance benefits based on a determination
21 of disability as provided in section three hundred sixty-six of the
22 social services law pursuant to subdivision five of this section, no tax
23 abatement shall be granted if the combined income for all members of the

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

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1 household for the current income tax year exceeds twenty-nine thousand
2 dollars;

3 (iii) for a dwelling unit where the head of the household qualifies as
4 a person with a disability due to receipt of disability pension or disa-
5 bility compensation benefits provided by the United States department of
6 veterans affairs pursuant to subdivision five of this section, no tax
7 abatement shall be granted if the combined income for all members of the
8 household for the current income tax year exceeds the maximum income
9 above which such head of the household would not be eligible to receive
10 such cash disability pension or disability compensation benefits under
11 federal law during such tax year; and

12 (iv) when the head of the household retires before the commencement of
13 such income tax year and the date of filing the application, the income
14 for such year may be adjusted by excluding salary or earnings and
15 projecting such head of household's retirement income over the entire
16 period of such year.

17 Provided that a municipality shall not be required to enact a new
18 local law, ordinance, or resolution after public hearing pursuant to
19 subdivision two of this section if such municipality has already enacted
20 a local law, ordinance, or resolution pursuant to subdivision two of
21 this section adopting the provisions of subparagraph one of this para-
22 graph and the municipality chooses to continue utilizing subparagraph
23 one of this paragraph.

24 § 2. Paragraph b of subdivision 3 of section 467-b of the real proper-
25 ty tax law, as amended by section 2 of chapter 129 of the laws of 2014,
26 is amended to read as follows:

27 b. (1) for a dwelling unit where the head of the household qualifies
28 as a person with a disability pursuant to subdivision five of this
29 section, no tax abatement shall be granted if the combined income for
30 all members of the household for the current income tax year exceeds
31 fifty thousand dollars beginning July first, two thousand fourteen, as
32 may be provided by the local law, ordinance or resolution adopted pursu-
33 ant to this section[-]; or

34 (2) (i) for a dwelling unit where the head of household qualifies as a
35 person with a disability due to receipt of cash supplemental security
36 income pursuant to subdivision five of this section, no tax abatement
37 shall be granted if the combined income for all members of the household
38 for the current income tax year exceeds the maximum income above which
39 such head of household would not be eligible to receive cash supple-
40 mental security income benefits under federal law during such tax year;

41 (ii) for a dwelling unit where the head of household qualifies as a
42 person with a disability due to receipt of social security disability
43 insurance (SSDI) or medical assistance benefits based on a determination
44 of disability as provided in section three hundred sixty-six of the
45 social services law pursuant to subdivision five of this section, no tax
46 abatement shall be granted if the combined income for all members of the
47 household for the current income tax year exceeds twenty-nine thousand
48 dollars;

49 (iii) for a dwelling unit where the head of the household qualifies as
50 a person with a disability due to receipt of disability pension or disa-
51 bility compensation benefits provided by the United States department of
52 veterans affairs pursuant to subdivision five of this section, no tax
53 abatement shall be granted if the combined income for all members of the
54 household for the current income tax year exceeds the maximum income
55 above which such head of the household would not be eligible to receive

1 such cash disability pension or disability compensation benefits under
2 federal law during such tax year; and

3 (iv) when the head of the household retires before the commencement of
4 such income tax year and the date of filing the application, the income
5 for such year may be adjusted by excluding salary or earnings and
6 projecting such head of household's retirement income over the entire
7 period of such year.

8 Provided that a municipality shall not be required to enact a new
9 local law, ordinance, or resolution after public hearing pursuant to
10 subdivision two of this section if such municipality has already enacted
11 a local law, ordinance, or resolution pursuant to subdivision two of
12 this section adopting the provisions of subparagraph one of this para-
13 graph and the municipality chooses to continue utilizing subparagraph
14 one of this paragraph.

15 § 3. Paragraph m of subdivision 1 of section 467-c of the real proper-
16 ty tax law, as amended by chapter 129 of the laws of 2014, is amended to
17 read as follows:

18 m. (1) "Person with a disability" means (i) an individual who is
19 currently receiving social security disability insurance (SSDI) or
20 supplemental security income (SSI) benefits under the federal social
21 security act or disability pension or disability compensation benefits
22 provided by the United States department of veterans affairs or those
23 previously eligible by virtue of receiving disability benefits under the
24 supplemental security income program or the social security disability
25 program and currently receiving medical assistance benefits based on
26 determination of disability as provided in section three hundred sixty-
27 six of the social services law; and

28 (ii) whose income for the current income tax year, together with the
29 income of all members of such individual's household, does not exceed
30 fifty thousand dollars beginning July first, two thousand fourteen, as
31 may be provided by local law.

32 (2) If the governing board of a municipality further adopts, after
33 public hearing, a local law, ordinance, or resolution:

34 (i) the income for the current tax year, together with the income of
35 all members of such individual's household, for an individual currently
36 receiving social security disability insurance (SSDI) or medical assist-
37 ance benefits based on a determination of disability as provided in
38 section three hundred sixty-six of the social services law, may exceed
39 the maximum income at which such individual would be eligible to receive
40 cash supplemental security income benefits under federal law during such
41 tax year, but may not exceed twenty-nine thousand dollars;

42 (ii) the income for the current income tax year, together with the
43 income of all members of such individual's household, for an individual
44 who is currently receiving disability pension or disability compensation
45 benefits provided by the United States department of veterans affairs,
46 may exceed the maximum income at which such individual would be eligible
47 to receive cash supplemental security income benefits under federal law
48 during such tax year, but may not exceed the maximum income at which
49 such individual would be eligible to receive cash disability pension or
50 disability compensation benefits under federal law during such tax year.

51 § 4. Paragraph m of subdivision 1 of section 467-c of the real proper-
52 ty tax law, as added by chapter 188 of the laws of 2005, is amended to
53 read as follows:

54 m. (1) "Person with a disability" means (i) an individual who is
55 currently receiving social security disability insurance (SSDI) or
56 supplemental security income (SSI) benefits under the federal social

1 security act or disability pension or disability compensation benefits
2 provided by the United States department of veterans affairs or those
3 previously eligible by virtue of receiving disability benefits under the
4 supplemental security income program or the social security disability
5 program and currently receiving medical assistance benefits based on
6 determination of disability as provided in section three hundred sixty-
7 six of the social services law; and

8 (ii) whose income for the current income tax year, together with the
9 income of all members of such individual's household, does not exceed
10 the maximum income at which such individual would be eligible to receive
11 cash supplemental security income benefits under federal law during such
12 tax year.

13 (2) If the governing board of a municipality further adopts, after
14 public hearing, a local law, ordinance, or resolution:

15 (i) the income for the current tax year, together with the income of
16 all members of such individual's household, for an individual currently
17 receiving social security disability insurance (SSDI) or medical assist-
18 ance benefits based on a determination of disability as provided in
19 section three hundred sixty-six of the social services law, may exceed
20 the maximum income at which such individual would be eligible to receive
21 cash supplemental security income benefits under federal law during such
22 tax year, but may not exceed twenty-nine thousand dollars;

23 (ii) the income for the current income tax year, together with the
24 income of all members of such individual's household, for an individual
25 who is currently receiving disability pension or disability compensation
26 benefits provided by the United States department of veterans affairs,
27 may exceed the maximum income at which such individual would be eligible
28 to receive cash supplemental security income benefits under federal law
29 during such tax year, but may not exceed the maximum income at which
30 such individual would be eligible to receive cash disability pension or
31 disability compensation benefits under federal law during such tax year.

32 § 5. This act shall take effect on the one hundred twentieth day after
33 it shall have become a law provided, however, that:

34 (a) the amendments to paragraph b of subdivision 3 of section 467-b of
35 the real property tax law made by section one of this act shall be
36 subject to the expiration and reversion of such paragraph pursuant to
37 section 4 of chapter 129 of the laws of 2014, as amended, when upon such
38 date the provisions of section two of this act shall take effect; and

39 (b) the amendments to paragraph m of subdivision 1 of section 467-c of
40 the real property tax law made by section three of this act shall be
41 subject to the expiration and reversion of such paragraph pursuant to
42 section 4 of chapter 129 of the laws of 2014, as amended, when upon such
43 date the provisions of section four of this act shall take effect.