

STATE OF NEW YORK

1457

2025-2026 Regular Sessions

IN SENATE

January 10, 2025

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

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

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
11 dollars beginning July first, two thousand six, twenty-seven thousand
12 dollars beginning July first, two thousand seven, twenty-eight thousand
13 dollars beginning July first, two thousand eight, twenty-nine thousand
14 dollars beginning July first, two thousand nine, [~~and~~] fifty thousand
15 dollars beginning July first, two thousand fourteen, and sixty-one thou-
16 sand dollars beginning July first, two thousand twenty-five, as may be
17 provided by the local law, ordinance or resolution adopted pursuant to
18 this section, provided that when the head of the household retires
19 before the commencement of such income tax year and the date of filing
20 the application, the income for such year may be adjusted by excluding
21 salary or earnings and projecting [~~his or her~~] such head of household's

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

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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-one 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

1 mortgage, and whose income when combined with the income of all other
2 members of the household, does not exceed six thousand five hundred
3 dollars for the taxable period, or such other sum not less than sixty-
4 five hundred dollars nor more than twenty-five thousand dollars begin-
5 ning July first, two thousand five, twenty-six thousand dollars begin-
6 ning July first, two thousand six, twenty-seven thousand dollars
7 beginning July first, two thousand seven, twenty-eight thousand dollars
8 beginning July first, two thousand eight, twenty-nine thousand dollars
9 beginning July first, two thousand nine, ~~and~~ fifty thousand dollars
10 beginning July first, two thousand fourteen, and sixty-one thousand
11 dollars beginning July first, two thousand twenty-five, as may be
12 provided by local law; or (2) a person with a disability as defined in
13 this subdivision. The maximum income threshold provided for herein
14 shall be increased by order of the commissioner of the state division of
15 housing and community renewal to reflect any increase in the consumer
16 price index for all urban consumers for all items as published by the
17 United States bureau of labor statistics for the region in which the
18 housing accommodation is located, as established for the most recent
19 preceding calendar year as shall be published by the division of housing
20 and community renewal no later than the first of July in any given year,
21 provided that for New York city and any municipality that adopts a local
22 law, ordinance or resolution providing for the abatement of taxes pursu-
23 ant to this section in the counties of Dutchess, Nassau, Orange, Putnam,
24 Rockland, Suffolk, and Westchester, such consumer price index shall be
25 the New York-Newark-Jersey City, NY-NJ-PA consumer price index (CPI-U),
26 and provided further that for any other municipality that adopts a local
27 law, ordinance or resolution providing for the abatement of taxes pursu-
28 ant to this section, such consumer price index shall be the Northeast
29 Region consumer price index.

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

nance 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-one 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-one 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. This act shall take effect immediately; provided that:

(a) the amendments to paragraph a of subdivision 3 of section 467-b of the real property tax law made by section one of this act shall not

1 affect the expiration of such paragraph pursuant to section 4 of part U
2 of chapter 55 of the laws of 2014, as amended, and shall be deemed to
3 expire therewith;

4 (b) the amendments to paragraph b of subdivision 3 of section 467-b of
5 the real property tax law made by section one of this act shall not
6 affect the expiration of such paragraph pursuant to section 4 of chapter
7 129 of the laws of 2014, as amended, and shall be deemed to expire ther-
8 ewith;

9 (c) the amendments to subparagraph 1 of paragraph d of subdivision 1
10 of section 467-c of the real property tax law, made by section two of
11 this act shall not affect the expiration of such subparagraph pursuant
12 to section 4 of part U of chapter 55 of the laws of 2014, as amended,
13 and shall be deemed expired therewith; and

14 (d) the amendments to paragraph m of subdivision 1 of section 467-c of
15 the real property tax law, made by section two of this act shall not
16 affect the expiration of such paragraph pursuant to section 4 of chapter
17 129 of the laws of 2014, as amended, and shall be deemed expired there-
18 with.