**§ 467-f. Protective and safety devices tax abatement.** 1. Definitions. As used in this section:

a. "Eligible owner" means a person who does not reside in a residential unit and installed grab bars on the walls of shower and bathtub stalls and adjacent to each toilet or water closet in each residential unit upon a request by a senior citizen or disabled tenant residing therein or by a tenant residing therein with a senior citizen or disabled person.

b. "Senior citizen" means a person who is at least sixty years of age.

c. "Disabled person" means an individual who provides documentation indicating that he or she is recognized by any city, state or federal authority or agency as having a disability which impedes vision or mobility or who provides medical evidence indicating that he or she has a disability impeding vision or mobility which would benefit him or her from the installation of the grab bars.

d. "Multiple dwelling unit" means a building in which there is either rented, leased, let or hired out to be occupied, or is occupied as the residence or home of two or more occupants living independently of each other.

e. "Commissioner" means the commissioner of finance for the city of New York.

2. A city with a population of one million or more is hereby authorized and empowered to adopt a local law or ordinance providing for an abatement to an eligible owner against taxes imposed on real property containing a multiple dwelling unit as defined herein for fiscal years beginning on and after the first of July, two thousand seven by one of the following amounts for each installation of a grab bar:

(a) where purchase and installation requiring anchoring by screws or toggles where there is no removal of surface tiles or surrounding facade within the tub area, an amount not to exceed two hundred fifty dollars; or

(b) where purchase and installation requiring anchoring that entails the removal and replacement of surrounding surface tiles and or facade, an amount not to exceed four hundred dollars; or

(c) where purchase and installation requiring anchoring that entails the removal and replacement of surface lines and underlayment behind the removed tiles, an amount not to exceed eight hundred dollars.

3. The commissioner shall be authorized to promulgate rules necessary to effectuate the purposes of this section.