S T A T E O F N E W Y O R K

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I N A S S E M B L Y

February 15, 2012

Introduced by M. of A. BRENNAN, MILLMAN, COOK, GIBSON, KELLNER, ROSENTHAL -- Multi-Sponsored by -- M. of A. BARRON, BOYLAND, CASTRO, CRESPO, DINOWITZ, ESPINAL, GOTTFRIED, HEASTIE, JACOBS, JAFFEE, LANCMAN, LENTOL, LINARES, ORTIZ, REILLY, ROBERTS, ROBINSON, SIMANOWITZ, STEVENSON, TITONE -- read once and referred to the Committee on Real Property Taxation

AN ACT to amend the real property tax law, the New York city charter and the administrative code of the city of New York, in relation to providing real property owners residing in a city with a population of one million or more with annual notice of real property assessed value, allowable tax exemptions and credits and appeal procedures

THE PEOPLE OF THE STATE OF NEW YORK, REPRESENTED IN SENATE AND ASSEMBLY, DO ENACT AS FOLLOWS:

Section 1. Paragraph (a) of subdivision 5 of section 425 of the real property tax law, as amended by section 5 of part E of chapter 83 of the laws of 2002, is amended to read as follows:

(a) Generally. [Every] EXCEPT IN THE CITY SCHOOL DISTRICT OF A CITY WITH A POPULATION OF ONE MILLION OR MORE, EVERY school district shall notify, or cause to be notified, each person owning residential real property in the school district of the provisions of this section. The provisions of this subdivision may be met by a notice sent to such persons in substantially the following form: "Residential real property may qualify for a partial exemption from school district taxes under the New York state school tax relief (STAR) program. To receive such exemption, owners of qualifying property must file an application with their local assessor on or before the applicable taxable status date. For further information, please contact your local assessor." IN THE CITY SCHOOL DISTRICT OF A CITY WITH A POPULATION OF ONE MILLION OR MORE, THE ASSESSOR OF SUCH CITY SHALL NOTIFY, OR CAUSED TO BE NOTIFIED, EACH PERSON OWNING RESIDENTIAL REAL PROPERTY IN SUCH CITY SCHOOL DISTRICT OF THE PROVISIONS OF THIS SECTION.

S 2. Paragraph (a-1) of subdivision 6 of section 425 of the real property tax law, as added by chapter 531 of the laws of 2006, is amended to read as follows:

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

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(a-1) Final date for exemption application in the city of New York. Notwithstanding the provisions of this section or any other provision of law, in the city of New York, applications for the exemption authorized pursuant to this section shall be considered timely filed if they are filed on or before the fifteenth day of March of the appropriate year and in such city all references in this section to taxable status date shall be deemed to refer to the fifteenth day of March of the appropriate year. IN SUCH CITY, APPLICATIONS AND RENEWAL APPLICATIONS SHALL BE ACCEPTED FOR FILING AT ALL BOROUGH OFFICES OR CENTERS OPERATED BY THE ASSESSOR.

S 3. The opening paragraph of section 1507 of the New York city charter is designated subdivision 1 and a new subdivision 2 is added to read as follows:

2. (A) EACH JANUARY, AFTER THE TAXABLE STATUS HAS BEEN FIXED, THE DEPARTMENT SHALL SEND TO ALL REAL PROPERTY OWNERS, INCLUDING TENANT-STOCKHOLDERS OF A COOPERATIVE APARTMENT, AN ANNUAL NOTICE OF PROPERTY VALUE. THE NOTICE SHALL INCLUDE, AMONG OTHER INFORMATION:

(I) THE TAXABLE ASSESSED VALUE OF THE SUBJECT REAL PROPERTY FOR THE UPCOMING TAXABLE YEAR;

(II) A DESCRIPTION OF THE EXEMPTIONS AND CREDITS FROM REAL PROPERTY TAX ALLOWED UNDER STATE LAW APPLICABLE FOR THE UPCOMING TAXABLE YEAR;

(III) A DESCRIPTION OF THE AVAILABLE PROCESSES AND PROCEDURES TO CHALLENGE OR APPEAL THE TAXABLE ASSESSED VALUE OF THE REAL PROPERTY; AND

(IV) A LIST OF TELEPHONE NUMBERS, OFFICES AND OTHER CONTACT INFORMATION WHERE THE PROPERTY OWNER CAN OBTAIN ADDITIONAL INFORMATION, APPLICATIONS AND OTHER NECESSARY FORMS.

(B) THE NOTICE, APPLICATION AND OTHER FORMS SHALL CONTAIN INFORMATION REGARDING THE TAX EXEMPTIONS AND THEIR ELIGIBILITY CRITERIA IN ENGLISH, SPANISH, CHINESE, KOREAN, RUSSIAN, FRENCH AND ANY OTHER LANGUAGES DEEMED APPROPRIATE BY THE DEPARTMENT.

S 4. Subdivision 4 of section 11-245.3 of the administrative code of the city of New York, as amended by local law number 95 of the city of New York for the year 1992, is amended to read as follows:

4. Application for such exemption must be made by the owner, or all of the owners of the property, on forms prescribed by the state board to be furnished by the department of finance and shall furnish the information and must be executed in the manner required or prescribed in such form and shall be filed in the department of finance in the borough in which the real property is located between the fifteenth day of January and the fifteenth day of March. Notwithstanding any other provision of law, any person otherwise qualifying under this section shall not be denied the exemption under this section if he or she becomes sixty-five years of age after the taxable status date and on or before December thirty-first of the same year. IN ADDITION TO FILING BY MAIL, THE DEPARTMENT SHALL ACCEPT APPLICATIONS AND RENEWAL APPLICATIONS THROUGH ITS WEBSITE OR IN PERSON AT ANY BOROUGH OFFICES OR CENTERS OPERATED BY THE DEPARTMENT.

S 5. Subdivision 4 of section 11-245.4 of the administrative code of the city of New York, as amended by chapter 531 of the laws of 2006, is amended to read as follows:

4. Application for such exemption must be made annually by the owner, or all of the owners of the property, on forms prescribed by the state board, and shall be filed with the department of finance on or before the fifteenth day of March of the appropriate year; provided, however, proof of a permanent disability need be submitted only in the year exemption pursuant to this section is first sought or the disability is

first determined to be permanent. IN ADDITION TO FILING BY MAIL, THE DEPARTMENT SHALL ACCEPT APPLICATIONS AND RENEWAL APPLICATIONS THROUGH ITS WEBSITE OR IN PERSON AT ANY BOROUGH OFFICES OR CENTERS OPERATED BY THE DEPARTMENT.

S 6. Section 11-245.8 of the administrative code of the city of New York, as added by local law number 9 of the city of New York for the year 2006, subdivision a as amended by local law number 15 of the city of New York for the year 2011, is renumbered section 11-245.9 and amended to read as follows:

S 11-245.9[.] Notice of residential property tax exemptions. -- a. The commissioner of finance or his or her designee, shall provide a notice relating to the lien sale process to all property owners, included with the notice of value sent to property owners by the department of finance pursuant to section [1511] 1507 of the New York city charter and, in addition, no later than October thirty-first of each year, to any property owner who is delinquent in the payment of any real property taxes, assessments, or any other charges that are made a lien subject to the provisions of chapter three of this title, except sewer rents, sewer charges and water rents, if such delinquency, in the aggregate, equals or exceeds the sum of one thousand dollars. This notice shall include, but not be limited to, actions homeowners can take if a lien is sold on such property; the type of debt that can be sold in a lien sale; a timeline of statutory notifications required pursuant to section 11-320 of this title; a clear, concise explanation of the consequences of the sale of a tax lien; the telephone number and electronic mail address of the employee or employees designated pursuant to subdivision f of section 11-320 of this title; a conspicuous statement that an owner of any class of property may enter into a payment plan for the satisfaction of delinquent real property taxes, assessments, sewer rents, sewer surcharges, water rents, and any other charges that are made a lien subject to the provisions of chapter three of this title, or exclusion from the tax lien sale; and credits and property tax exemptions that may exclude certain class one real property from a tax lien sale. Such notice shall also include information on the following real property tax credits or real property tax exemptions:

1. the senior citizen homeowner exemption pursuant to section 11-245.3 of this chapter;

2. the exemption for persons with disabilities pursuant to section 11-245.4 of this chapter;

3. the exemptions for veterans pursuant to sections four hundred fifty-eight and four hundred fifty eight-a of the real property tax law;

4. the school tax relief (STAR) exemption pursuant to section four hundred twenty-five of the real property tax law;

5. the enhanced school tax relief (STAR) exemption pursuant to subdivision four of section four hundred twenty-five of the real property tax law;

6. the state circuit breaker income tax credit pursuant to subsection (e) of section six hundred six of the tax law; and

7. any other credit or residential real property tax exemption, which, in the discretion of the commissioner, should be included in such notice.

[Upon such property owner's written request, or verbal request to 311 or any employee designated pursuant to subdivision f of section 11-320 of this title, a Chinese, Korean, Russian or Spanish translation of such notice shall be provided promptly to such property owner.]

b. 1. The notice required pursuant to this section shall include:

[1.] (A) a brief description of each exemption program; and

[2.] (B) a phone number at the department AND AT THE DEPARTMENT'S BOROUGH OFFICES OR CENTERS, and a website address where taxpayers can obtain additional information on the exemption programs and all necessary forms and applications.

2. THE DEPARTMENT, UPON REQUEST, SHALL PROVIDE PROMPTLY A TRANSLATION OF THE NOTICES REQUIRED IN THIS SECTION IN SPANISH, CHINESE, KOREAN, RUSSIAN, FRENCH OR ANY OTHER LANGUAGE DEEMED APPROPRIATE BY THE DEPARTMENT.

C. THE COMMISSIONER SHALL DESIGNATE AN EMPLOYEE OF THE DEPARTMENT AT EACH BOROUGH OFFICE OR CENTER OF THE DEPARTMENT TO DISTRIBUTE AND ACCEPT APPLICATIONS, AND TO RESPOND TO INQUIRIES FROM HOMEOWNERS AND TENANTS. THE DESIGNATED EMPLOYEE SHOULD SPEAK OR HAVE AVAILABLE TO HIM OR HER OTHER EMPLOYEES WHO SPEAK SPANISH, CHINESE, KOREAN, RUSSIAN, FRENCH AND ANY OTHER LANGUAGES DEEMED APPROPRIATE BY THE DEPARTMENT.

D. THE DEPARTMENT SHALL ESTABLISH A PUBLIC EDUCATION AND OUTREACH CAMPAIGN TO ENSURE THAT ALL HOMEOWNERS, WHO ARE SENIOR CITIZENS OR DISABLED, ARE FULLY INFORMED OF THE EXISTENCE OF THE REAL PROPERTY TAX EXEMPTION PROGRAMS, AND HOW TO APPLY FOR SUCH PROGRAMS. THE CAMPAIGN SHALL BE DIRECTED PRIMARILY TOWARDS CENTERS AND OFFICES THAT SERVE THE AFOREDESCRIBED TARGET POPULATION, INCLUDING BUT NOT LIMITED TO, SENIOR CENTERS, COMMUNITY BOARDS, AND OFFICES OF LOCALLY ELECTED OFFICIALS. THE CAMPAIGN SHALL ALSO INCLUDE ADVERTISEMENT IN THE LOCAL MEDIA AND ON THE PUBLIC MASS TRANSIT SYSTEM.

S 7. Section 26-406 of the administrative code of the city of New York is amended by adding a new subdivision f to read as follows:

F. (1) THE DEPARTMENT OF FINANCE, WITH THE ASSISTANCE OF THE CITY RENT AGENCY, SHALL NOTIFY, OR CAUSED TO BE NOTIFIED, ALL ELIGIBLE HEADS OF HOUSEHOLDS OF THE PROVISIONS OF SECTION FOUR HUNDRED SIXTY-SEVEN-B OF THE REAL PROPERTY TAX LAW AND SUBDIVISION M OF SECTION 26-405 OF THIS CODE. THE NOTICE SHALL INCLUDE:

(A) A BRIEF DESCRIPTION OF THE RENT INCREASE EXEMPTION PROGRAM; AND

(B) A TELEPHONE NUMBER AT THE DEPARTMENT AND AT THE DEPARTMENT'S BOROUGH OFFICES OR CENTERS, AND A WEBSITE ADDRESS WHERE THE HEAD OF THE HOUSEHOLD CAN OBTAIN ADDITIONAL INFORMATION ON THE RENT INCREASE EXEMPTION PROGRAM AND ALL NECESSARY APPLICATIONS AND FORMS.

(2) THE NOTICE, APPLICATION AND OTHER APPROPRIATE FORMS SHALL CONTAIN INFORMATION REGARDING THE RENT INCREASE EXEMPTION AND TAX ABATEMENT PROGRAM AND ITS ELIGIBILITY CRITERIA IN ENGLISH, SPANISH, CHINESE, KOREAN, RUSSIAN, FRENCH AND ANY OTHER LANGUAGES DEEMED APPROPRIATE BY THE DEPARTMENT.

(3) THE COMMISSIONER SHALL DESIGNATE AN EMPLOYEE OF THE DEPARTMENT AT EACH BOROUGH OFFICE OR CENTER OF THE DEPARTMENT TO DISTRIBUTE AND ACCEPT APPLICATIONS, AND TO RESPOND TO INQUIRIES FROM LANDLORDS AND TENANTS. THE DESIGNATED EMPLOYEE SHOULD SPEAK OR HAVE AVAILABLE TO HIM OR HER OTHER EMPLOYEES WHO SPEAK SPANISH, CHINESE, KOREAN, RUSSIAN, FRENCH AND ANY OTHER LANGUAGE DEEMED APPROPRIATE BY THE DEPARTMENT.

(4) THE DEPARTMENT SHALL ESTABLISH A PUBLIC EDUCATION AND OUTREACH CAMPAIGN TO ENSURE THAT ALL HEADS OF HOUSEHOLDS WHO ARE ELIGIBLE FOR A RENT INCREASE EXEMPTION PURSUANT TO THIS SECTION AND THE REAL PROPERTY TAX LAW ARE FULLY INFORMED OF THE EXISTENCE OF THE REAL PROPERTY RENT INCREASE EXEMPTION AND TAX ABATEMENT PROGRAM, AND HOW TO APPLY FOR SUCH PROGRAM. THE CAMPAIGN SHALL BE DIRECTED PRIMARILY TOWARDS CENTERS AND OFFICES THAT SERVE THE AFOREDESCRIBED TARGET POPULATION, INCLUDING BUT NOT LIMITED TO, SENIOR CENTERS, DISABILITY OR REHABILITATION CENTERS, COMMUNITY BOARDS, AND OFFICES OF LOCALLY ELECTED OFFICIALS. THE CAMPAIGN

SHALL ALSO INCLUDE ADVERTISEMENT IN THE LOCAL MEDIA AND ON THE PUBLIC MASS TRANSIT SYSTEM.

(5) THE CITY RENT AGENCY SHALL PROVIDE WHATEVER ASSISTANCE NECESSARY TO THE DEPARTMENT TO IMPLEMENT THE PROVISIONS OF THIS SUBDIVISION, INCLUDING MAKING AVAILABLE TO THE DEPARTMENT ANY NON-CONFIDENTIAL INFORMATION CONTAINED IN THE AGENCY'S INFORMATION SYSTEMS. THE DEPARTMENT MAY ALSO SEEK THE ADVICE AND ASSISTANCE OF ANY OTHER CITY AGENCY, DEPARTMENT, COMMISSION OR OFFICE TO IMPLEMENT THIS SUBDIVISION.

S 8. Section 26-509 of the administrative code of the city of New York is amended by adding a new subdivision e to read as follows:

E. (1) THE DEPARTMENT OF FINANCE, WITH THE ASSISTANCE OF THE CITY RENT AGENCY, SHALL NOTIFY, OR CAUSED TO BE NOTIFIED, ALL ELIGIBLE HEADS OF HOUSEHOLDS OF THE PROVISIONS OF THIS SECTION AND SECTION FOUR HUNDRED SIXTY-SEVEN-B OF THE REAL PROPERTY TAX LAW. THE NOTICE SHALL INCLUDE:

(A) A BRIEF DESCRIPTION OF THE RENT INCREASE EXEMPTION PROGRAM; AND

(B) A TELEPHONE NUMBER AT THE DEPARTMENT AND AT THE DEPARTMENT'S BOROUGH OFFICES OR CENTERS, AND A WEBSITE ADDRESS WHERE THE HEAD OF THE HOUSEHOLD CAN OBTAIN ADDITIONAL INFORMATION ON THE RENT INCREASE EXEMPTION PROGRAM AND ALL NECESSARY APPLICATIONS AND FORMS.

(2) THE NOTICE, APPLICATION AND OTHER APPROPRIATE FORMS SHALL CONTAIN INFORMATION REGARDING THE RENT INCREASE EXEMPTION PROGRAM AND ITS ELIGIBILITY CRITERIA IN ENGLISH, SPANISH, CHINESE, KOREAN, RUSSIAN, FRENCH AND ANY OTHER LANGUAGES DEEMED APPROPRIATE BY THE DEPARTMENT.

(3) THE COMMISSIONER SHALL DESIGNATE AN EMPLOYEE OF THE DEPARTMENT AT EACH BOROUGH OFFICE OR CENTER OF THE DEPARTMENT TO DISTRIBUTE AND ACCEPT APPLICATIONS, AND TO RESPOND TO INQUIRIES FROM REAL PROPERTY OWNERS AND TENANTS. THE DESIGNATED EMPLOYEE SHOULD SPEAK OR HAVE AVAILABLE TO HIM OR HER OTHER EMPLOYEES WHO SPEAK SPANISH, CHINESE, KOREAN, RUSSIAN, FRENCH AND ANY OTHER LANGUAGE DEEMED APPROPRIATE BY THE DEPARTMENT.

(4) THE DEPARTMENT SHALL ESTABLISH A PUBLIC EDUCATION AND OUTREACH CAMPAIGN TO ENSURE THAT ALL HEADS OF HOUSEHOLDS WHO ARE ELIGIBLE FOR A RENT INCREASE EXEMPTION PURSUANT TO THIS SECTION AND THE REAL PROPERTY TAX LAW ARE FULLY INFORMED OF THE EXISTENCE OF THE REAL PROPERTY RENT INCREASE EXEMPTION PROGRAM, AND HOW TO APPLY FOR SUCH PROGRAM. THE CAMPAIGN SHALL BE DIRECTED PRIMARILY TOWARDS CENTERS AND OFFICES THAT SERVE THE AFOREDESCRIBED TARGET POPULATION, INCLUDING BUT NOT LIMITED TO, SENIOR CENTERS, DISABILITY OR REHABILITATION CENTERS, COMMUNITY BOARDS, AND OFFICES OF LOCALLY ELECTED OFFICIALS. THE CAMPAIGN SHALL ALSO INCLUDE ADVERTISEMENT IN THE LOCAL MEDIA AND ON THE PUBLIC MASS TRANSIT SYSTEM.

(5) THE CITY RENT AGENCY SHALL PROVIDE WHATEVER ASSISTANCE NECESSARY TO THE DEPARTMENT TO IMPLEMENT THE PROVISIONS OF THIS SUBDIVISION, INCLUDING MAKING AVAILABLE TO THE DEPARTMENT ANY NON-CONFIDENTIAL INFORMATION CONTAINED IN THE AGENCY'S INFORMATION SYSTEMS. THE DEPARTMENT MAY ALSO SEEK THE ADVICE AND ASSISTANCE OF ANY OTHER CITY AGENCY, DEPARTMENT COMMISSION OR OFFICE TO IMPLEMENT THIS SUBDIVISION.

S 9. 1. There is hereby established an interagency committee, consisting of the department of finance, the department for the aging, the office for people with disabilities and the office of veterans' affairs of the city of New York and the state division of housing and community renewal.

2. The committee shall meet at least twice each year and at such other times as may be necessary. The agenda and meeting place of all regular meetings shall be made available to the public in advance of such meetings and all such meetings shall be open to the public.

3. The committee shall advise and exercise oversight over the processes and procedures to ensure that eligible senior citizens, veterans and persons with disabilities residing in the city of New York are notified of, apply for and receive a real property tax exemption or a rent increase exemption pursuant to subdivision four of section 425 and sections 458-a, 458-b, 459-c and 467-b of the real property tax law, and applicable laws of such city, and have the following duties and responsibilities:

a. review and evaluate the notification and outreach process and procedures to ensure that all those who are eligible for a real property tax exemption or a rent increase exemption pursuant to subdivision four of section 425 and sections 458-a, 458-b, 459-c and 467-b of the real property tax law, and applicable laws of such city, receive timely and sufficient notice of their right to apply for a real property tax exemption;

b. review and evaluate the application process to determine whether applications are processed and acted upon in a timely manner;

c. review and evaluate the procedures for processing and implementing the exemption; and

d. develop public service announcements to be distributed to the media and appropriate centers, facilities or sites informing the target population on how to apply for a real property tax exemption.

4. On or before March 1, 2013, and every year thereafter, the committee shall issue and submit to the Governor and the State Legislature an annual report, which shall include:

a. The number of individuals or households residing in the city of New York who are eligible to apply for a real property tax exemption or a rent increase exemption pursuant to subdivision 4 of section 425 and sections 458-a, 458-b, 459-c and 467-b of the real property tax law, in the aggregate and for each category of exemption for the prior calendar year;

b. The number of applications received, processed or approved for each exemption by the city of New York for the prior calendar year, in the aggregate and for each category of exemption;

c. The number and percentage of real property owners or heads of households residing in the city of New York who are eligible to apply for a real property tax exemption or rent increase exemption but have not applied for such exemption, in the aggregate and for each category of exemption; and

d. Recommendations, if warranted, on how to improve the notification and approval processes and procedures to ensure that all residents of the city of New York who are eligible to receive an exemption or abatement are notified of their right to apply for the exemption or abatement and have their applications processed in a timely manner.

S 10. Severability. If any clause, sentence, paragraph, section or part of this act shall be adjudged by any court of competent jurisdiction to be invalid, the judgment shall not affect, impair, or invalidate the remainder thereof, but shall be confined in its operation to the clause, sentence, paragraph, section or part thereof directly involved in the controversy in which the judgment shall have been rendered.

S 11. This act shall take effect immediately; provided that the amendments to section 26-406 of the city rent and rehabilitation law made by section seven of this act shall remain in full force and effect only as long as the public emergency requiring the regulation and control of residential rents and evictions continues, as provided in subdivision 3 of section 1 of the local emergency housing rent control act; and

provided further that the amendments to section 26-509 of chapter 4 of title 26 of the administrative code of the city of New York made by section eight of this act shall expire on the same date as such law expires and shall not affect the expiration of such law as provided under section 26-520 of such law.