STATE OF NEW YORK

9032

IN SENATE

May 4, 2022

Introduced by Sen. KAVANAGH -- 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 authorizing eligibility for SCRIE and DRIE for tenants of properties located in battery park city (Part A); to amend the real property tax law, in relation to authorizing eligibility for the senior citizen homeowners' exemption (SCHE) and the disabled homeowners' exemption (DHE) for property in battery park city (Part B); to amend the public authorities law, in relation to freezing an eligible homeowner's ground rent in the Battery Park project area (Part C); and directing the battery park city authority to extend its lease with the city of New York (Part D)

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

Section 1. This act enacts into law major components of legislation relating to Battery Park city. Each component is wholly contained within a Part identified as Parts A through D. The effective date for each particular provision contained within such Part is set forth in the last section of such Part. Any provision in any section contained within a Part, including the effective date of the Part, which makes a reference to a section "of this act", when used in connection with that particular component, shall be deemed to mean and refer to the corresponding section of the Part in which it is found. Section three of this act sets forth the general effective date of this act.

PART A

Section 1. The section heading, paragraphs b and i of subdivision 1, subdivision 2, the opening paragraph of paragraph b of subdivision 3 and subdivisions 6, 7 and 8 of section 467-c of the real property tax law, the section heading as amended by chapter 188 of the laws of 2005, paragraph b of subdivision 1 and the opening paragraph of paragraph b of subdivision 3 as amended and paragraph i of subdivision 1 as added by chapter 420 of the laws of 1991, subdivisions 2, 6, 7 and 8 as added by

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

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chapter 208 of the laws of 1975, are amended and a new subdivision 13 is added to read as follows:

Exemption for property owned by certain housing companies **or leased by the battery park city authority** and occupied by senior citizens or persons with disabilities.

b. "Dwelling unit" means that part of a dwelling in which an eligible head of the household resides and which is subject to the provisions of [~~either~~]**: (1)** Article II, IV, V, or XI of the private housing finance law; or **(2)** that part of a dwelling which was or continues to be 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, in which an eligible head of the household resides**; or (3) a sublease with the battery park city authority**.

i. "Maximum rent" means the maximum rent, excluding gas and electric utility charges, which has been authorized or approved by the commissioner or the supervising agency or the legal regulated rent established for the dwelling unit pursuant to the provisions of either Article II, IV, V or XI of the private housing finance law, or the rental established for a cooperatively owned dwelling unit previously regulated pursuant to the provisions of Article II, IV, V or XI of the private housing finance law; or such approved rent for a dwelling unit in a dwelling 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; or such rent established for a dwelling unit 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**; or the rent established pursuant to a regulatory agreement between the battery park city authority and the landlord**.

2. The governing body of any city having a population of one million or more, acting through its local legislative body or other governing agency is hereby authorized and empowered to adopt and amend local laws or ordinances providing that real property of a housing company **or landlord who is subject to a sublease with the battery park city authority** shall be exempt from real property taxes **or payments in lieu of taxes (PILOT)**, in an amount equal to the rent increase exemptions actually credited to eligible heads of households pursuant to this section. Any such exemption shall be in addition to any other exemption or abatement of taxes authorized by law.

notwithstanding any other provision of law, when a head of the household to whom a then current, valid tax abatement certificate has been issued moves his principal residence from one dwelling unit subject to this section, to the local emergency housing rent control law or to the emergency tenant protection act of nineteen seventy-four to a subsequent dwelling unit which is subject to the provisions of articles II, IV, V or XI of the private housing finance law or which is or 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, **or which is subject to the provisions of a sublease between the landlord and the battery park city authority** and which is located within the same municipal corporation, the head of the household may apply for a tax abatement certificate relating to the subsequent dwelling unit, subject to any terms and conditions imposed by reason of any fund created under subdivision eight of this section, and such certificate may provide that the head of the household shall be exempt from paying that portion of the maximum rent or legal regulated rent for the subsequent dwelling unit which is the least of the following:

6. Any such local law or ordinance may provide that upon receipt of a copy of the rent increase exemption order/tax abatement certificate, the housing company managing the dwelling unit or the landlord of the dwelling unit, subject to a sublease with the battery park city authority, of the eligible head of the household shall promptly accord to the eligible head of the household covered by such order/certificate the appropriate credit against the monthly maximum rent then or thereafter payable. To the extent the full amount of such credit has not been accorded for any past period since the effective date specified in the order/certificate, the housing company or landlord shall credit the total aggregate amount not so credited to the monthly maximum rent next payable or to such subsequent monthly maximum rents as the supervising agency may authorize. It shall be illegal to collect any amount for which a rent increase exemption order/tax abatement certificate provides credit or to withhold credit for any such amounts already collected, and collection or retention of any such amount for a dwelling unit occupied by such eligible head of the household shall be deemed a rent overcharge, and upon conviction therefor the housing company and its directors and any employee and any agent responsible therefor or the landlord and any employee and any agent responsible therefor shall be guilty of a misdemeanor, punishable by a fine not to exceed one thousand dollars or imprisonment not to exceed six months, or both.

7. Any such local law or ordinance may provide that in order to obtain the [~~tax~~] benefits to which it is entitled under this section, a housing company or landlord who is subject to a sublease with the battery park city authority must file with the collecting officer charged with the duty of collecting taxes or PILOT of the municipality a sworn application, in such form as such officer may prescribe, for any quarterly period in which the housing company or landlord has accorded an eligible head of the household an exemption hereunder from the payment of the maximum rent. Subject to prior or subsequent verification thereof, the collecting officer shall credit the total amount of such exemptions actually accorded to occupants of dwelling units contained in the property against the real property taxes or PILOT otherwise payable with respect to the property. The housing company or landlord shall attach to such application copies of all rent increase exemption orders/tax abatement certificates issued to eligible heads of the household residing in dwelling units in such real property.

8. Any such local law or ordinance may provide that in the event that the real property of a housing company or landlord who is subject to a sublease with the battery park city authority containing one or more dwelling units shall be totally exempt from local and municipal real property taxes or PILOT for any fiscal year as a result of the exemptions from maximum rent credited pursuant to this section, or otherwise, such municipality may make or contract to make payments to a housing company or landlord in an amount not exceeding the amount necessary to reimburse the housing company or landlord for the total dollar amount of all exemptions from the payment of the maximum rent accorded pursuant to this section to eligible heads of the household residing in dwelling units in such real property.

A municipality may create and establish a fund in order to provide for the payments made in accordance with contracts entered into pursuant to this subdivision. There may be paid into such fund (1) all of the rental surcharges collected by the municipality from housing companies organized and existing pursuant to Articles II, IV, V and XI of the private housing finance law and (2) any moneys appropriated or otherwise made available by the municipality for the purpose of such fund.

13. In a city with a population of one million or more, any such local law, ordinance or resolution may provide for the abatement of PILOT imposed on real property subject to the provisions of a sublease with the battery park city authority where such landlord is subject to a regulatory agreement to limit increases in maximum rent.

§ 2. This act shall take effect immediately.

PART B

Section 1. Section 467 of the real property tax law, as added by chapter 616 of the laws of 1966, subdivisions 1 and 3 as amended by chapter 440 of the laws of 1985, paragraph (a) of subdivision 1 as amended by chapter 348 of the laws of 2007, paragraph (b) of subdivision 1 as amended by chapter 261 of the laws of 1994, subparagraph 3 of paragraph (b) of subdivision 1 as added by chapter 402 of the laws of 1995, paragraph (c) of subdivision 1 as amended by section 11 of part E of chapter 83 of the laws of 2002, subdivision 2 as amended by chapter 72 of the laws of 2005, paragraph (a) of subdivision 3 as amended by chapter 558 of the laws of 2021, paragraph (b) of subdivision 3 as amended by chapter 409 of the laws of 1995, paragraph (d) of subdivision 3 as amended by chapter 145 of the laws of 1992, subdivision 3-a as added and subdivision 4 as amended by chapter 406 of the laws of 1995, paragraphs (a) and (b) of subdivision 3-a as amended by chapter 407 of the laws of 1995, paragraph (c) of subdivision 3-a as amended by chapter 49 of the laws of 1996, subdivision 3-b as added by chapter 313 of the laws of 1996 and as further amended by subdivision (b) of section 1 of part W of chapter 56 of the laws of 2010, subdivision 4-a as added by chapter 434 of the laws of 2007, paragraph (a) of subdivision 4-a as further amended by subdivision (b) of section 1 of part W of chapter 56 of the laws of 2010, subdivision 5 as amended by chapter 309 of the laws of 1990 and as further amended by subdivision (b) of section 1 of part W of chapter 56 of the laws of 2010, subdivision 5-a as added by chapter 769 of the laws of 1992, subdivision 5-b as added by chapter 571 of the laws of 1996, subdivision 5-c as added by chapter 362 of the laws of 1997, subdivision 6 as amended by chapter 395 of the laws of 1989, paragraph (a) of subdivision 6 as further amended by subdivision (b) of section 1 of part W of chapter 56 of the laws of 2010, paragraphs (b) and (c) of subdivision 6 as amended by chapter 471 of the laws of 1990, paragraph (b) of subdivision 6 as further amended by subdivision (b) of section 1 of part W of chapter 56 of the laws of 2010, subdivision 7 as added by chapter 616 of the laws of 1966 and as renumbered by chapter 710 of the laws of 1976, subdivision 8 as added by chapter 534 of the laws of 1984, subdivision 8-a as added by section 2 of part D of chapter 60 of the laws of 2016, subdivision 9 as added by chapter 410 of the laws of 1995, subparagraph (i) of paragraph (a) and subparagraph (i) of paragraph (b) of subdivision 9 as further amended by subdivision (b) of section 1 of part W of chapter 56 of the laws of 2010, subdivision 10 as amended by chapter 270 of the laws of 1999, and subdivision 11 as added by section 1 of part QQ of chapter 59 of the laws of 2019, is amended to read as follows:

§ 467. Persons sixty-five years of age or over. 1. (a) Real property owned by one or more persons, each of whom is sixty-five years of age or over, or real property owned by husband and wife or by siblings, one of whom is sixty-five years of age or over, or real property owned by one or more persons, some of whom qualify under this section and the others of whom qualify under section four hundred fifty-nine-c of this title, shall be exempt from **payments in lieu of taxes (PILOT) to the battery park city authority or from** taxation by any municipal corporation in which located to the extent of fifty per centum of the assessed valuation thereof, provided the governing board of such municipality, after public hearing, adopts a local law, ordinance or resolution providing therefor. For the purposes of this section, sibling shall mean a brother or a sister, whether related through half blood, whole blood or adoption.

(b) (1) Any local law, ordinance or resolution adopted pursuant to paragraph (a) of this subdivision may be amended, or a local law, ordinance or resolution may be adopted, to provide an exemption so as to increase the maximum income eligibility level of such municipal corporation as provided in subdivision three of this section (represented in the hereinbelow schedule as M), to the extent provided in the following schedule:

ANNUAL INCOME	PERCENTAGE ASSESSED VALUATION EXEMPT FROM TAXATION **OR PILOT**
More than (M) but less than (M+ $1,000)	45 per centum
(M+ $1,000 or more) but less than (M+ $2,000)	40 per centum
(M+ $2,000 or more) but less than (M+ $3,000)	35 per centum
(M+ $3,000 or more) but less than (M+ $3,900)	30 per centum
(M+ $3,900 or more) but less than (M+ $4,800)	25 per centum
(M+ $4,800 or more) but less than (M+ $5,700)	20 per centum

(2) Any local law, ordinance or resolution adopted pursuant to subparagraph one of this paragraph may be amended, or a local law, ordinance or resolution may be adopted, to provide an exemption so as to increase the maximum income eligibility level of such municipal corporation as provided in subdivision three of this section (represented in the hereinbelow schedule as M), and as increased as provided for in such subparagraph one to the extent provided in the following schedule:

ANNUAL INCOME	PERCENTAGE ASSESSED VALUATION EXEMPT FROM TAXATION **OR PILOT**
(M+ $5,700 or more) but less than (M+ $6,600)	15 per centum
(M+ $6,600 or more) but less than (M+ $7,500)	10 per centum

(3) Any local law, ordinance or resolution adopted pursuant to subparagraphs one and two of this paragraph may be amended, or a local law, ordinance or resolution may be adopted, to provide an exemption so as to increase the maximum income eligibility level of such municipal corporation as provided in subdivision three of this section (represented in

the hereinbelow schedule as M), and as increased as provided for in such subparagraph one to the extent provided in the following schedule:

ANNUAL INCOME	PERCENTAGE ASSESSED VALUATION EXEMPT FROM TAXATION **OR PILOT**
(M+ $7,500 or more) but less than (M+ $8,400)	5 per centum

(c) Any exemption provided by this section shall be computed after all other partial exemptions allowed by law, excluding the school tax relief (STAR) exemption authorized by section four hundred twenty-five of this title, have been subtracted from the total amount assessed.

(d) The real property tax **or PILOT** exemption on real property owned by husband and wife, one of whom is sixty-five years of age or over, once granted, shall not be rescinded by any municipal corporation solely because of the death of the older spouse so long as the surviving spouse is at least sixty-two years of age.

2. Exemption from taxation for school purposes shall not be granted in the case of real property where a child resides if such child attends a public school of elementary or secondary education, unless the governing board of the school district in which the property is located, after public hearing, adopts a resolution providing for such exemption; provided that any such resolution shall condition such exemption upon satisfactory proof that the child was not brought into the residence in whole or in substantial part for the purpose of attending a particular school within the district. The procedure for such hearing and resolution must be conducted separately from the procedure for any hearing and local law, ordinance or resolution conducted pursuant to paragraph (a) of subdivision one of this section.

3. No exemption shall be granted**:**

(a) if the income of the owner or the combined income of the owners of the property for the income tax year immediately preceding the date of making application for exemption exceeds the sum of three thousand dollars, or such other sum not less than three thousand dollars nor more than 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 in a city with a population of one million or more fifty thousand dollars beginning July first, two thousand seventeen, as may be provided by the local law, ordinance or resolution adopted pursuant to this section. Where the taxable status date is on or before April fourteenth, income tax year shall mean the twelve-month period for which the owner or owners filed a federal personal income tax return for the year before the income tax year immediately preceding the date of application and where the taxable status date is on or after April fifteenth, income tax year shall mean the twelve-month period for which the owner or owners filed a federal personal income tax return for the income tax year immediately preceding the date of application. Where title is vested in either the husband or the wife, their combined income may not exceed such sum, except where the husband or wife, or ex-husband or ex-wife is absent from the property as provided in subparagraph (ii) of paragraph (d) of this subdivision, then only the income of the spouse or ex-spouse residing on the property shall be considered and may not exceed such sum. Such income shall include social security and retirement benefits, interest, dividends, total gain from the sale or exchange of a capital asset which may be offset by a loss from the sale or exchange of a capital asset in the same income tax year, net rental income, salary or earnings, and net income from self-employment, but shall not include a return of capital, gifts, inheritances, payments made to individuals because of their status as victims of Nazi persecution, as defined in P.L. 103-286 or monies earned through employment in the federal foster grandparent program and any such income shall be offset by all medical and prescription drug expenses actually paid which were not reimbursed or paid for by insurance, if the governing board of a municipality, after a public hearing, adopts a local law, ordinance or resolution providing therefor. In addition, an exchange of an annuity for an annuity contract, which resulted in non-taxable gain, as determined in section one thousand thirty-five of the internal revenue code, shall be excluded from such income. Provided that such exclusion shall be based on satisfactory proof that such an exchange was solely an exchange of an annuity for an annuity contract that resulted in a non-taxable transfer determined by such section of the internal revenue code. Furthermore, such income shall not include the proceeds of a reverse mortgage, as authorized by section six-h of the banking law, and sections two hundred eighty and two hundred eighty-a of the real property law; provided, however, that monies used to repay a reverse mortgage may not be deducted from income, and provided additionally that any interest or dividends realized from the investment of reverse mortgage proceeds shall be considered income. The provisions of this paragraph notwithstanding, such income shall not include veterans disability compensation, as defined in Title 38 of the United States Code provided the governing board of such municipality, after public hearing, adopts a local law, ordinance or resolution providing therefor. In computing net rental income and net income from self-employment no depreciation deduction shall be allowed for the exhaustion, wear and tear of real or personal property held for the production of income;

(b) unless the owner shall have held an exemption under this section for his previous residence or unless the title of the property shall have been vested in the owner or one of the owners of the property for at least twelve consecutive months prior to the date of making application for exemption, provided, however, that in the event of the death of either a husband or wife in whose name title of the property shall have been vested at the time of death and then becomes vested solely in the survivor by virtue of devise by or descent from the deceased husband or wife, the time of ownership of the property by the deceased husband or wife shall be deemed also a time of ownership by the survivor and such ownership shall be deemed continuous for the purposes of computing such period of twelve consecutive months. In the event of a transfer by either a husband or wife to the other spouse of all or part of the title to the property, the time of ownership of the property by the transferor spouse shall be deemed also a time of ownership by the transferee spouse and such ownership shall be deemed continuous for the purposes of computing such period of twelve consecutive months. Where property of the owner or owners has been acquired to replace property formerly owned by such owner or owners and taken by eminent domain or other involuntary proceeding, except a tax sale, the period of ownership of the former property shall be combined with the period of ownership of the property for which application is made for exemption and such periods of ownership shall be deemed to be consecutive for purposes of this section. Where a residence is sold and replaced with another within one year and both residences are within the state, the period of ownership of both properties shall be deemed consecutive for purposes of the exemption from taxation by a municipality within the state granting such exemption. Where the owner or owners transfer title to property which as of the date of transfer was exempt from taxation **or PILOT** under the provisions of this section, the reacquisition of title by such owner or owners within nine months of the date of transfer shall be deemed to satisfy the requirement of this paragraph that the title of the property shall have been vested in the owner or one of the owners for such period of twelve consecutive months. Where, upon or subsequent to the death of an owner or owners, title to property which as of the date of such death was exempt from taxation **or PILOT** under such provisions, becomes vested, by virtue of devise or descent from the deceased owner or owners, or by transfer by any other means within nine months after such death, solely in a person or persons who, at the time of such death, maintained such property as a primary residence, the requirement of this paragraph that the title of the property shall have been vested in the owner or one of the owners for such period of twelve consecutive months shall be deemed satisfied;

(c) unless the property is used exclusively for residential purposes, provided, however, that in the event any portion of such property is not so used exclusively for residential purposes but is used for other purposes, such portion shall be subject to taxation **or PILOT** and the remaining portion only shall be entitled to the exemption provided by this section;

(d) unless the real property is the legal residence of and is occupied in whole or in part by the owner or by all of the owners of the property: except where, (i) an owner is absent from the residence while receiving health-related care as an inpatient of a residential health care facility, as defined in section twenty-eight hundred one of the public health law, provided that any income accruing to that person shall only be income only to the extent that it exceeds the amount paid by such owner, spouse, or co-owner for care in the facility, and provided further, that during such confinement such property is not occupied by other than the spouse or co-owner of such owner; or, (ii) the real property is owned by a husband and/or wife, or an ex-husband and/or an ex-wife, and either is absent from the residence due to divorce, legal separation or abandonment and all other provisions of this section are met provided that where an exemption was previously granted when both resided on the property, then the person remaining on the real property shall be sixty-two years of age or over.

3-a. (a) For the purposes of this section, title to that portion of real property owned by a cooperative apartment corporation in which a tenant-stockholder of such corporation resides and which is represented by his share or shares of stock in such corporation as determined by its or their proportional relationship to the total outstanding stock of the corporation, including that owned by the corporation, shall be deemed to be vested in such tenant-stockholder.

(b) That proportion of the assessment of such real property owned by a cooperative apartment corporation determined by the relationship of such real property vested in such tenant-stockholder to such entire parcel and the buildings thereon owned by such cooperative apartment corporation in which such tenant-stockholder resides shall be subject to exemption from taxation **or PILOT** pursuant to this section and any exemption so granted shall be credited by the appropriate taxing authority against the assessed valuation of such real property; the reduction in real property taxes **or PILOT** realized thereby shall be credited by the cooperative apartment corporation against the amount of such taxes **or PILOT** otherwise payable by or chargeable to such tenant-stockholder.

(c) Real property may be exempt from taxation **or PILOT** pursuant to this subdivision by a municipality in which such property is located only if the governing board of such municipality, after public hearing, adopts a local law, ordinance or resolution providing therefor. Notwithstanding any provision of law to the contrary, any local law, ordinance or resolution adopted pursuant to this paragraph may provide, or be amended to provide, that a tenant-stockholder who resides in a dwelling which is subject to the provisions of either article two, four, five or eleven of the private housing finance law and who is eligible for a rent increase exemption pursuant to section four hundred sixty-seven-c of this title shall not be eligible for an exemption pursuant to this subdivision and that a tenant-stockholder who resides in a dwelling which is subject to the provisions of either article two, four, five or eleven of the private housing finance law and who is not eligible for a rent increase exemption pursuant to section four hundred sixty-seven-c of this title but who meets the requirements for eligibility for an exemption pursuant to this section shall be eligible for such exemption provided that such exemption shall be in an amount determined by multiplying the exemption otherwise allowable pursuant to this section by a fraction having a numerator equal to the amount of real property taxes or payments in lieu of taxes that were paid with respect to such dwelling and a denominator equal to the full amount of real property taxes that would have been owed with respect to such dwelling had it not been granted an exemption or abatement of real property taxes pursuant to any provision of law, provided, however, that any reduction in real property taxes received with respect to such dwelling pursuant to this section or section four hundred sixty-seven-c of this title shall not be considered in calculating such numerator. Any such local law, ordinance or resolution that so provides, or is amended to so provide, shall also provide that a tenant-stockholder who resides in a dwelling which was or continues to be 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, and who is eligible for both a rent increase exemption pursuant to section four hundred sixty-seven-c of this title and an exemption pursuant to this subdivision, may apply for and receive either a rent increase exemption pursuant to section **four** hundred sixty-seven-c of this title or an exemption pursuant to this subdivision, but not both.

3-b. The commissioner shall develop, make available and distribute to any municipal corporation which requests it, a form for the purpose of administering the provisions of paragraph (a) of subdivision three of this section.

4. Every municipal corporation in which such real property is located shall notify, or cause to be notified, each person owning residential real property in such municipal corporation of the provisions of this section. The provisions of this subdivision may be met by a notice or legend sent on or with each tax **or PILOT** bill to such persons reading "You may be eligible for senior citizen tax exemptions. Senior citizens have until month.........., day......., year......, to apply for such exemptions. For information please call or write....," followed by the name, telephone number and/or address of a person or department selected by the municipal corporation to explain the provisions of this section. Each cooperative apartment corporation shall notify each tenant-stock-

holder thereof in residence of such provisions as set forth herein. Failure to notify, or cause to be notified any person who is in fact, eligible to receive the exemption provided by this section or the failure of such person to receive the same shall not prevent the levy, collection and enforcement of the payment of the taxes **or PILOT** on property owned by such person.

4-a. (a) A senior citizen eligible for the exemption provided for in subdivision one of this section may request that a notice be sent to an adult third party. Such request shall be made on a form prescribed by the commissioner and shall be submitted to the assessor of the assessing unit in which the eligible taxpayer resides no later than sixty days before the last application date for the first taxable status date to which it is to apply. Such form shall provide a section whereby the designated third party shall consent to such designation. Such request shall be effective upon receipt by the assessor. The assessor shall maintain a list of all eligible property owners who have requested notices pursuant to this paragraph.

(b) A notice shall be sent to the designated third party at least thirty days prior to the last application date for each ensuing taxable status date; provided that no such notice need be sent in the first year if the request was not received by the assessor at least sixty days before the last application date for the applicable taxable status date. Such notice shall read substantially as follows: "On behalf of (identify senior citizen or citizens), you are advised that his, her, or their renewal application for the senior exemption must be filed with the assessor no later than (enter date). You are encouraged to remind him, her, or them of that fact, and to offer assistance if needed, although you are under no legal obligation to do so. Your cooperation and assistance are greatly appreciated."

(c) A notice shall be sent to the designated third party whenever the assessor sends a notice to the senior citizen regarding the possible removal of the senior exemption. Such notice shall read substantially as follows: "On behalf of (identify senior citizen or citizens), you are advised that his, her, or their senior exemption is at risk of being removed. You are encouraged to make sure that he, she or they are aware of that fact, and to offer assistance if needed, although you are under no legal obligation to do so. Your cooperation and assistance are greatly appreciated."

(d) The obligation to mail such notices shall cease if the eligible taxpayer cancels the request or ceases to qualify for the senior exemption.

(e) Failure to mail any notice required by this subdivision, or the failure of a party to receive same, shall not affect the validity of the levy, collection, or enforcement of taxes **or PILOT** on property owned by such person, or in the case of a third party notice, on property owned by the senior citizen.

5. Application for such exemption must be made by the owner, or all of the owners of the property, on forms prescribed by the commissioner to be furnished by the appropriate assessing authority and shall furnish the information and be executed in the manner required or prescribed in such forms, and shall be filed in such assessor's office on or before the appropriate taxable status date. Notwithstanding any other provision of law, at the option of the municipal corporation, any person otherwise qualifying under this section shall not be denied the exemption under this section if he becomes sixty-five years of age after the appropriate

taxable status date and on or before December thirty-first of the same year.

5-a. Any local law or ordinance adopted pursuant to paragraph (a) of subdivision one of this section may be amended, or a local law or ordinance may be adopted to provide, notwithstanding subdivision five of this section, that an application for such exemption may be filed with the assessor after the appropriate taxable status date but not later than the last date on which a petition with respect to complaints of assessment may be filed, where failure to file a timely application resulted from: (a) a death of the applicant's spouse, child, parent, brother or sister; or (b) an illness of the applicant or of the applicant's spouse, child, parent, brother or sister, which actually prevents the applicant from filing on a timely basis, as certified by a licensed physician. The assessor shall approve or deny such application as if it had been filed on or before the taxable status date.

5-b. Notwithstanding the provisions of this section or any other provision of law, a county with an annual taxable status date of January first or January second and with a population of one million or more, may, at its option and by amendment or adoption of a local law or ordinance, authorize its assessor to accept applications for the exemption from real property taxes **or PILOT** authorized pursuant to this section on a date later than such county's statutory deadline date for receiving applications for such exemption. Any application filed later than such statutory deadline date which is in compliance with such local law or ordinance amended or adopted pursuant to this subdivision and which meets all other necessary requirements for granting the exemption authorized by this section shall be deemed to have been timely filed prior to such statutory deadline date, and any individual or individuals for whom such an application has been filed shall be granted such exemption and shall receive such exemption on the assessment [~~roles~~] **rolls** prepared for such county on the basis of the taxable status date immediately preceding the date such application was filed.

5-c. Notwithstanding the provisions of this section or any other provision of law, in a city having a population of one million or more, 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.

6. (a) At least sixty days prior to the appropriate taxable status date, the assessing authority shall mail to each person who was granted exemption pursuant to this section on the latest completed assessment roll an application form and a notice that such application must be filed on or before **the** taxable status date and be approved in order for the exemption to be granted. The assessing authority shall, within three days of the completion and filing of the tentative assessment roll, notify by mail any applicant who has included with his application at least one self-addressed, pre-paid envelope, of the approval or denial of the application; provided, however, that the assessing authority shall, upon the receipt and filing of the application, send by mail notification of receipt to any applicant who has included two of such envelopes with the application. Where an applicant is entitled to a notice of denial pursuant to this subdivision, such notice shall be on a form prescribed by the commissioner and shall state the reasons for such denial and shall further state that the applicant may have such determination reviewed in the manner provided by law. Failure to mail any such application form or notices or the failure of such person to receive any

of the same shall not prevent the levy, collection and enforcement of the payment of the taxes **or PILOT** on property owned by such person.

(b) Except in cities of one million or more, any person who has been granted exemption pursuant to this section on five (5) consecutive completed assessment rolls, including any years when the exemption was granted to a property owned by a husband and/or wife while both resided in such property, shall not be subject to the requirements set forth in paragraph (a) of this subdivision provided the governing board of the municipality in which said property is situated after public hearing adopts a local law, ordinance or resolution providing therefor however said person shall be mailed an application form and a notice informing him of his rights. Such exemption shall be automatically granted on each subsequent assessment roll. Provided, however, that when tax payment is made by such person a sworn affidavit must be included with such payment which shall state that such person continues to be eligible for such exemption. Such affidavit shall be on a form prescribed by the commissioner. If such affidavit is not included with the tax payment, the collecting officer shall proceed pursuant to section five hundred fifty-one-a of this chapter.

(c) In cities of one million or more, any person who has been granted exemption pursuant to this section shall file the completed application with the appropriate assessing authority every twenty-four months from the date such exemption was granted without the necessity of having been granted exemption pursuant to this section on five (5) consecutive completed assessment rolls including any years when the exemption was granted to a property owned by a husband and/or wife while both resided in such property.

7. Any conviction of having made any wilful false statement in the application for such exemption, shall be punishable by a fine of not more than one hundred dollars and shall disqualify the applicant or applicants from further exemption for a period of five years.

8. Notwithstanding the provisions of subdivisions five and six of this section, the local governing body of a city, town, village or county having the power to assess may adopt a local law authorizing the assessor or assessors of such city, town, village or county to accept applications for renewal of exemptions pursuant to this section after taxable status date. Such local law shall provide that in the event the owner, or all of the owners, of property which has received an exemption pursuant to this section on the preceding assessment roll fail to file the application required pursuant to this section on or before taxable status date such owner or owners may file the application, executed as if such application had been filed on or before the taxable status date, with the assessor on or before the date for the hearing of complaints.

8-a. Notwithstanding any provision of law to the contrary, the local governing body of a municipal corporation that is authorized to adopt a local law pursuant to subdivision eight of this section is further authorized to adopt a local law providing that where a renewal application for the exemption authorized by this section has not been filed on or before the taxable status date, and the owner believes that good cause existed for the failure to file the renewal application by that date, the owner may, no later than the last day for paying taxes **or PILOT** without incurring interest or penalty, submit a written request to the assessor asking him or her to extend the filing deadline and grant the exemption. Such request shall contain an explanation of why the deadline was missed, and shall be accompanied by a renewal application, reflecting the facts and circumstances as they existed on the taxable status date. The assessor may extend the filing deadline and grant the exemption if he or she is satisfied that (i) good cause existed for the failure to file the renewal application by the taxable status date, and that (ii) the applicant is otherwise entitled to the exemption. The assessor shall mail notice of his or her determination to the owner. If the determination states that the assessor has granted the exemption, he or she shall thereupon be authorized and directed to correct the assessment roll accordingly, or, if another person has custody or control of the assessment roll, to direct that person to make the appropriate corrections. If the correction is not made before taxes are levied, the failure to take the exemption into account in the computation of the tax shall be deemed a "clerical error" for purposes of title three of article five of this chapter, and shall be corrected accordingly.

9. (a) (i) Notwithstanding the provisions of subdivision five of this section, where a person who meets the requirements for an exemption pursuant to this section, purchases property after the levy of taxes **or PILOT**, such person may file an application for exemption to the assessor within thirty days of the transfer of title to such person. The assessor shall make a determination of whether the parcel would have qualified for exempt status **for PILOT or** on the tax roll on which the taxes were levied, had title to the parcel been in the name of the applicant on the taxable status date applicable to the tax roll. The application shall be on a form prescribed by the commissioner. The assessor, no later than thirty days after receipt of such application, shall notify both the applicant and the board of assessment review, by first class mail, of the exempt amount, if any, and the right of the owner to a review of the exempt amount upon the filing of a written complaint. Such complaint shall be on a form prescribed by the commissioner and shall be filed with the board of assessment review within twenty days of the mailing of this notice. If no complaint is received, the board of assessment review shall so notify the assessor and the exempt amount determined by the assessor shall be final. If the applicant files a complaint, the board of assessment review shall schedule a time and place for a hearing with respect thereto no later than thirty days after the mailing of the notice by the assessor. The board of assessment review shall meet and determine the exempt amount, and shall immediately notify the assessor and the applicant, by first class mail, of its determination. The amount of exemption determined pursuant to this paragraph shall be subject to review as provided in article seven of this chapter. Such a proceeding shall be commenced within thirty days of the mailing of the notice of the board of assessment review to the new owner as provided in this paragraph.

(ii) Upon receipt of a determination of exempt amount as provided in subparagraph (i) of this paragraph, the assessor shall determine the pro rata exemption to be credited toward such property by multiplying the tax rate or tax rates for each municipal corporation which levied taxes, or for which taxes were levied, on the appropriate tax roll used for the fiscal year or years during which the transfer occurred times the exempt amount, as determined in subparagraph (i) of this paragraph, times the fraction of each fiscal year or years remaining subsequent to the transfer of title. The assessor shall immediately transmit a statement of the pro rata exemption credit due to each municipal corporation which levied taxes or for which taxes were levied on the tax roll used for the fiscal year or years during which the transfer occurred and to the applicant.

(iii) Each municipal corporation which receives notice of pro rata exemption credits pursuant to this subdivision shall include an appropriation in its budget for the next fiscal year equal to the aggregate amount of such credits to be applied in that fiscal year. Where a parcel, the owner of which is entitled to a pro rata exemption credit, is subject to taxation **or PILOT** in said next fiscal year, the receiver or collector shall apply the credit to reduce the amount of taxes **or PILOT** owed for the parcel in such fiscal year. Pro rata exemption credits in excess of the amount of taxes **or PILOT**, if any, owed for the parcel shall be paid by the treasurer of a municipal corporation which levies such taxes **or PILOT** for or on behalf of the municipal corporation to all owners of property entitled to such credits within thirty days of the expiration of the warrant to collect taxes **or the deadline to pay PILOT** in said next fiscal year.

(b) (i) Notwithstanding the provisions of subdivision five of this section, where a person who meets the requirements for an exemption pursuant to this section, purchases property after the taxable status date but prior to the levy of taxes **or PILOT**, such person may file an application for an exemption to the assessor within thirty days of the transfer of title to such person. The assessor shall make a determination within thirty days after receipt of such application of whether the applicant would qualify for an exemption pursuant to this section on the assessment roll if title had been in the name of the applicant on the taxable status date applicable to such assessment roll. The application shall be made on a form prescribed by the commissioner.

(ii) If the assessor's determination is made prior to the filing of the tentative assessment roll, the assessor shall enter the exempt amount, if any, on the tentative assessment roll and, within ten days after filing such roll, notify the applicant of the approval or denial of such exemption, the exempt amount, if any, and the applicant's right to review by the board of assessment review.

(iii) If the assessor's determination is made after the filing of the tentative assessment roll, the assessor shall petition the board of assessment review to correct the tentative or final assessment roll in the manner provided in title three of article five of this chapter, with respect to unlawful entries, in the case of wholly exempt parcels, and with respect of clerical errors, in the case of partially exempt parcels, if the assessor determines that an exemption should be granted and, within ten days of petitioning the board of assessment review, notify the applicant of the approval or denial of such exemption, the amount of such exemption, if any, and the applicant's right to administrative or judicial review of such determination pursuant to article five or seven of this chapter, respectively.

(c) If, for any reason, a determination to exempt property from taxation as provided in paragraph (b) of this subdivision is not entered on the final assessment roll, the assessor shall petition the board of assessment review to correct the final assessment roll.

(d) If, for any reason, the pro rata tax **or PILOT** credit as provided in paragraph (a) of this subdivision is not extended against the tax roll immediately succeeding the fiscal year during which the transfer occurred, the assessor shall immediately notify the municipal corporation which levied the tax **or PILOT amount** or for which the taxes **or PILOT** were levied of the amount of pro rata exemption credits for the year in which such transfer occurred. Such municipal corporation shall proceed as provided in subparagraph (iii) of paragraph (a) of this subdivision.

(e) If, for any reason, a determination to exempt property from taxation **or PILOT** as provided in paragraph (b) of this subdivision is not entered on the tax roll for the year immediately succeeding the fiscal year during which the transfer occurred, the assessor shall determine the pro rata tax exemption credit for such tax roll by multiplying the tax rate or tax rates for each municipal corporation which levied taxes or for which taxes were levied times the exempt amount and shall immediately notify such municipal corporation or corporations of the pro rata exemption credits for such tax roll. Such municipal corporation shall add such pro rata exemption credits for such property to any outstanding pro rata exemption amounts and proceed as provided in subparagraph (iii) of paragraph (a) of this subdivision.

10. Notwithstanding any other provision of law to the contrary, the provisions of this section shall apply to real property in which a person or persons hold a legal life estate or which is held in trust solely for the benefit of a person or persons if such person or persons would otherwise be eligible for a real property tax **or PILOT** exemption, pursuant to subdivision one of this section, were such person or persons the owner or owners of such real property.

11. (a) Notwithstanding any provision of law to the contrary, upon the request of an assessor, the commissioner may disclose to the assessor the names and addresses of the owners of property in that assessor's assessing unit who are receiving the enhanced STAR exemption or enhanced STAR credit and whose federal adjusted gross income is less than the uppermost amount specified by subparagraph three of paragraph (b) of subdivision one of this section (represented therein as M + $8,400). Such amount shall be determined without regard to any local options that the municipal corporation may or may not have exercised in relation to increasing or decreasing the maximum income eligibility level authorized by this section, provided that the amount so determined for a city with a population of one million or more shall take into account the distinct maximum income eligibility level established for such city by paragraph (a) of subdivision three of this section. In no case shall the commissioner disclose to an assessor the amount of an owner's federal adjusted gross income.

(b) The assessor may use the information contained in such a report to contact those owners who are not already receiving the exemption authorized by this section and to suggest that they consider applying for it. Provided, however, that nothing contained herein shall be construed as enabling any person or persons to qualify for the exemption authorized by this section on the basis of their federal adjusted gross income, rather than on the basis of their income as determined pursuant to the provisions of paragraph (a) of subdivision three of this section.

(c) Information disclosed to an assessor pursuant to this subdivision shall be used only for purposes of real property tax administration. It shall be deemed confidential otherwise, and shall not be subject to the provisions of article six of the public officers law.

§ 2. Section 459-c of the real property tax law, as added by chapter 315 of the laws of 1997, paragraph (a) of subdivision 1 as amended by chapter 348 of the laws of 2007, paragraph (b) and the closing paragraph of subdivision 2 as amended by chapter 265 of the laws of 2013, subdivision 3 as amended by section 10 of part E of chapter 83 of the laws of 2002, subdivision 4 as amended by chapter 72 of the laws of 2005, paragraph (a) of subdivision 5 as amended by chapter 131 of the laws of 2017, subdivision 7 as further amended by subdivision (b) of section 1 of part W of chapter 56 of the laws of 2010, and subdivision 7-a as added by chapter 531 of the laws of 2006, is amended to read as follows:

§ 459-c. Persons with disabilities and limited incomes. 1. (a) Real property owned by one or more persons with disabilities, or real property owned by a husband, wife, or both, or by siblings, at least one of whom has a disability, or real property owned by one or more persons, some of whom qualify under this section and the others of whom qualify under section four hundred sixty-seven of this title, and whose income, as hereafter defined, is limited by reason of such disability, shall be exempt from **payments in lieu of taxes (PILOT) to the battery city park authority or from** taxation by any municipal corporation in which located to the extent of fifty per centum of the assessed valuation thereof as hereinafter provided. After a public hearing, the governing board of a county, city, town or village may adopt a local law and a school district, other than a school district subject to article fifty-two of the education law, may adopt a resolution to grant the exemption authorized pursuant to this section.

(b) Any local law or resolution adopted pursuant to paragraph (a) of this subdivision may be amended, or a local law or resolution may be adopted, to provide an exemption so as to increase the maximum income eligibility level of such municipal corporation as provided in subdivision five of this section (represented in the hereinbelow schedule as M), to the extent provided in the following schedule:

ANNUAL INCOME	PERCENTAGE ASSESSED VALUATION EXEMPT FROM TAXATION **OR PILOT**
More than (M) but less than (M+ $1,000)	45 per centum
(M+ $1,000 or more) but less than (M+ $2,000)	40 per centum
(M+ $2,000 or more) but less than (M+ $3,000)	35 per centum
(M+ $3,000 or more) but less than (M+ $3,900)	30 per centum
(M+ $3,900 or more) but less than (M+ $4,800)	25 per centum
(M+ $4,800 or more) but less than (M+ $5,700)	20 per centum
(M+ $5,700 or more) but less than (M+ $6,600)	15 per centum
(M+ $6,600 or more) but less than (M+ $7,500)	10 per centum
(M + $7,500 or more) but less than (M+ $8,400)	5 per centum

2. For purposes of this section: (a) "sibling" shall mean a brother or a sister, whether related through half blood, whole blood or adoption.

(b) a person with a disability is one who has a physical or mental impairment, not due to current use of alcohol or illegal drug use, which substantially limits such person's ability to engage in one or more major life activities, such as caring for one's self, performing manual tasks, walking, seeing, hearing, speaking, breathing, learning and working, and who (i) is certified to receive social security disability insurance (SSDI) or supplemental security income (SSI) benefits under the federal Social Security Act, or (ii) is certified to receive Railroad Retirement Disability benefits under the federal railroad Retirement Act, or (iii) has received a certificate from the state commission for the blind stating that such person is legally blind, or (iv) is certified to receive a United States Postal Service disability pension, or (v) is certified to receive a United States department of veterans affairs disability pension pursuant to 38 U.S.C. §1521.

An award letter from the Social Security Administration or the Railroad Retirement Board, or a certificate from the state commission for the blind, or an award letter from the United States Postal Service, or an award letter from the United States department of veterans affairs shall be submitted as proof of disability.

3. Any exemption provided by this section shall be computed after all other partial exemptions allowed by law, excluding the school tax relief (STAR) exemption authorized by section four hundred twenty-five of this title, have been subtracted from the total amount assessed; provided, however, that no parcel may receive an exemption for the same **PILOT or** municipal tax purpose pursuant to both this section and section four hundred sixty-seven of this title.

4. Exemption from taxation for school purposes shall not be granted in the case of real property where a child resides if such child attends a public school of elementary or secondary education; unless the governing board of the school district in which the property is located, after public hearing, adopts a resolution providing for such exemption; provided that any such resolution shall condition such exemption upon satisfactory proof that the child was not brought into the residence in whole or in substantial part for the purpose of attending a particular school within the district. The procedure for such hearing and resolution must be conducted separately from the procedure for any hearing and local law, ordinance or resolution conducted pursuant to paragraph (a) of subdivision one of this section.

5. No exemption shall be granted:

(a) if the income of the owner or the combined income of the owners of the property for the income tax year immediately preceding the date of making application for exemption exceeds the sum of three thousand dollars, or such other sum not less than three thousand dollars nor more than 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 in a city with a population of one million or more fifty thousand dollars beginning July first, two thousand seventeen, as may be provided by the local law or resolution adopted pursuant to this section. Income tax year shall mean the twelve month period for which the owner or owners filed a federal personal income tax return, or if no such return is filed, the calendar year. Where title is vested in either the husband or the wife, their combined income may not exceed such sum, except where the husband or wife, or ex-husband or ex-wife is absent from the property due to divorce, legal separation or abandonment, then only the income of the spouse or ex-spouse residing on the property shall be considered and may not exceed such sum. Such income shall include social security and retirement benefits, interest, dividends, total gain from the sale or exchange of a capital asset which may be offset by a loss from the sale or exchange of a capital asset in the same income tax year, net rental income, salary or earnings, and net income from self-employment, but shall not include a return of capital, gifts, inheritances or monies earned through employment in the federal foster grandparent program and any such income shall be offset by all medical and prescription drug expenses actually paid which were not reimbursed or paid for by insurance, if the governing board of a municipality, after a public hearing, adopts a local law or resolution providing therefor. In computing net rental income and net income from self-employment no depreciation deduction shall be allowed for the exhaustion, wear and tear of real or personal property held for the production of income;

(b) unless the property is used exclusively for residential purposes, provided, however, that in the event any portion of such property is not so used exclusively for residential purposes but is used for other purposes, such portion shall be subject to taxation **or PILOT** and the remaining portion only shall be entitled to the exemption provided by this section;

(c) unless the real property is the legal residence of and is occupied in whole or in part by the disabled person; except where the disabled person is absent from the residence while receiving health-related care as an inpatient of a residential health care facility, as defined in section twenty-eight hundred one of the public health law, provided that any income accruing to that person shall be considered income for purposes of this section only to the extent that it exceeds the amount paid by such person or spouse or sibling of such person for care in the facility.

6. (a) If so provided in the local law or resolution adopted pursuant to this section, title to that portion of real property owned by a cooperative apartment corporation in which a tenant-stockholder of such corporation resides, and which is represented by his share or shares of stock in such corporation as determined by its or their proportional relationship to the total outstanding stock of the corporation, including that owned by the corporation, shall be deemed to be vested in such tenant-stockholder.

(b) That proportion of the assessment of such real property owned by a cooperative apartment corporation determined by the relationship of such real property vested in such tenant-stockholder to such entire parcel and the buildings thereon owned by such cooperative apartment corporation in which such tenant-stockholder resides shall be subject to exemption from taxation **or PILOT** pursuant to this section and any exemption so granted shall be credited by the appropriate taxing authority against the assessed valuation of such real property; the reduction in real property taxes **or PILOT** realized thereby shall be credited by the cooperative apartment corporation against the amount of such taxes **or PILOT** otherwise payable by or chargeable to such tenant-stockholder.

7. Application for such exemption must be made annually by the owner, or all of the owners of the property, on forms prescribed by the commissioner, and shall be filed in such assessor's office on or before the appropriate taxable status date; 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.

7-a. Notwithstanding the provisions of this section or any other provision of law, in a city having a population of one million or more, 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.

8. At least sixty days prior to the appropriate taxable status date, the assessor shall mail to each person who was granted exemption pursuant to this section on the latest completed assessment roll an application form and a notice that such application must be filed on or before **the** taxable status date and be approved in order for the exemption to

continue to be granted. Failure to mail such application form or the failure of such person to receive the same shall not prevent the levy, collection and enforcement of the payment of the taxes **or PILOT** on property owned by such person.

9. Notwithstanding any other provision of law to the contrary, the provisions of this section shall apply to real property held in trust solely for the benefit of a person or persons who would otherwise be eligible for a real property tax **or PILOT** exemption, pursuant to subdivision one of this section, were such person or persons the owner or owners of such real property.

§ 3. This act shall take effect immediately.

PART C

Section 1. Section 1974-b of the public authorities law is amended by adding a new subdivision 3 to read as follows:

3. (a) For purposes of this subdivision: (i) "eligible homeowner" shall mean an owner of a residence located in the Battery Park project area who occupies such residence as the homeowner's primary residence and whose annual household income does not exceed one hundred fifty percent of the area median income defined and calculated by the United States department of housing and urban development for the New York city region, adjusted for household size; (ii) "rebate base year" shall mean the later of the year two thousand twenty-two or the year preceding the year in which a homeowner first becomes an eligible homeowner; in the event a previously eligible homeowner becomes ineligible because the homeowner's household income exceeds one hundred fifty percent of the area median income, the rebate base year shall be reset to be the year preceding any subsequent year in which the homeowner again becomes eligible; and (iii) "homeowner's ground rent" shall mean the portion of a homeowner's building's ground rent attributable to the homeowner's occupancy of the homeowner's primary residence and paid by the homeowner to the authority under the building's residential sublease to the lease between the city of New York and the authority, dated November twenty-four, nineteen hundred sixty-nine and recorded December twenty-six, nineteen hundred sixty-nine on page one of reel one hundred sixty-one, and any subsequent amendments.

(b) Notwithstanding any provision of law to the contrary, the authority shall offer to each eligible homeowner a rebate of the portion of such homeowner's ground rent equal to the difference between the amount of such homeowner's ground rent due in the rebate base year and the amount of the homeowner's ground rent due and paid in the year for which the eligible homeowner applies for the rebate. Within one hundred eighty days of the effective date of this subdivision, the authority shall promulgate procedures for applying for such rebate, and set standards for reviewing applications, assessing the accuracy of any information necessary to determine eligibility, and making payments to applicants found to be eligible.

§ 2. This act shall take effect immediately.

PART D

Section 1. Notwithstanding any provision of law to the contrary, within six months of the effective date of this act, the battery park city authority shall extend the expiration date of the lease between the authority and the city of New York, dated November 24, 1969 and recorded

December 26, 1969 on page 1 of reel 161, as supplemented, restated and amended, until June 18, 2119.

§ 2. This act shall take effect immediately.

§ 2. Severability clause. If any clause, sentence, paragraph, subdivision, section or part of this act shall be adjudged by any court of competent jurisdiction to be invalid, such judgment shall not affect, impair, or invalidate the remainder thereof, but shall be confined in its operation to the clause, sentence, paragraph, subdivision, section or part thereof directly involved in the controversy in which such judgment shall have been rendered. It is hereby declared to be the intent of the legislature that this act would have been enacted even if such invalid provisions had not been included herein.

§ 3. This act shall take effect immediately; provided, however, that the applicable effective date of Parts A through D of this act shall be as specifically set forth in the last section of such Parts.