§ 421-g. Exemption from local taxation of certain multiple dwellings. 1. When used in this section:

(a) "Aggregate floor area" shall mean the sum of the gross areas of the several floors of a building, measured from the exterior faces of exterior walls or from the center lines of walls separating two buildings.

(b) "Applicant" shall mean any person obligated to pay real property taxes on the property for which an exemption from or abatement of real property taxes under this section is sought or in the case of exempt property, the record owner or lessee thereof.

(c) "Benefit period" shall mean the period of time when a recipient is eligible to receive benefits pursuant to subdivisions two and three of this section.

(d) "Certificate of eligibility" shall mean the document issued by the department of housing preservation and development certifying a tax lot as eligible for benefits pursuant to this section.

(e) "Commencement of conversion" shall mean the date of issuance by the department of buildings of a building permit for the conversion of a non-residential building to an eligible multiple dwelling, provided however that such permit is issued on or after July first, nineteen hundred ninety-five and no later than June thirtieth, two thousand six.

(f) "Completion of conversion" shall mean the date of issuance by the department of buildings of a temporary or permanent certificate of occupancy for the portion of the building for which an application for a certificate of eligibility is filed.

(g) "Eligible area" shall mean any area of a city having a population of one million or more persons in which, subject to the applicable law governing zoning in such city, tax benefits pursuant to this section for eligible multiple dwellings are available, provided, however, that in the city of New York, subject to the applicable law governing zoning in such city, the eligible area in which tax benefits pursuant to this section for eligible multiple dwellings are available shall mean the area in the borough of Manhattan bounded by Murray Street on the north starting at the intersection of West Street and Murray Street; running easterly along the center line of Murray Street; connecting through City Hall Park with the center line of Frankfort Street and running easterly along the center lines of Frankfort and Dover Streets to the

intersection of Dover Street and South Street; running southerly along the center line of South Street to Peter Minuit Plaza; connecting through Peter Minuit Plaza to the center line of State Street and running northwesterly along the center line of State Street to the intersection of State Street and Battery Place; running westerly along the center line of Battery Place to the intersection of Battery Place and West Street; and running northerly along the center line of West Street to the intersection of West Street and Murray Street.

(h) "Eligible multiple dwelling" shall mean a class A multiple dwelling, except a hotel, created from conversion of a non-residential building, provided, however, that such multiple dwelling is located within an eligible area, and provided further, however, that the aggregate floor area of commercial, community facility and accessory use space within such multiple dwelling does not exceed twenty-five per centum of the aggregate floor area of such multiple dwelling.

(i) "Non-residential building" shall mean a structure or portion of a structure having at least one floor, a roof and at least three walls enclosing all or most of the space used in connection with the structure or portion of the structure, which has a certificate of occupancy for commercial, manufacturing or other non-residential use for not less than ninety per centum of the aggregate floor area of such structure or portion of such structure, or other proof of such non-residential use as is acceptable to the department of housing preservation and development.

(j) "Person" shall mean an individual, corporation, limited liability company, partnership, association, agency, trust, estate, foreign or domestic government or subdivision thereof, or other entity.

(k) "Recipient" shall mean an applicant to whom a certificate of eligibility has been issued pursuant to this section, or the successor in interest of such applicant, provided that where a person who has entered into a lease or purchase agreement with the owner or lessee of exempt property has been a co-applicant, such person or the successor in interest of such person shall be the recipient.

2. (a) Within a city having a population of one million or more persons, a tax lot containing an eligible multiple dwelling that is the subject of a certificate of eligibility issued pursuant to this section shall be exempt from real property taxation for local purposes, other

than assessments for local improvements, on the amount of the assessed value attributable exclusively to the physical improvement, for a period not to exceed twelve consecutive years beginning in the tax year immediately following the issuance of a certificate of eligibility, so long as such eligible multiple dwelling is used or held out for use for dwelling purposes, except as otherwise provided herein. During the first eight years, the exemption shall equal the amount of the assessed value attributable exclusively to the physical improvement. During the ninth year, the exemption shall equal eighty per centum of such amount; during the tenth year, the exemption shall equal sixty per centum of such amount; during the eleventh year, the exemption shall equal forty per centum of such amount; and during the twelfth year, the exemption shall equal twenty per centum of such amount.

The following table shall illustrate the computation of the exemption pursuant to this paragraph:

Tax Year Following Date of Issuance of Certificate of Eligibility	Percentage of Applicable Exemption
1	100%
2	100%
3	100%
4	100%
5	100%
6	100%
7	100%
8	100%
9	80%
10	60%
11	40%
12	20%

(b) Notwithstanding paragraph (a) of this subdivision, within a city having a population of one million or more persons, a tax lot containing an eligible multiple dwelling that is the subject of a certificate of eligibility issued pursuant to this section and that is in a building that, in accordance with procedures set forth in local law, was designated as a landmark before completion of conversion shall be exempt

from real property taxation for local purposes, other than assessments for local improvements, on the amount of the assessed value attributable exclusively to the physical improvement, for a period not to exceed thirteen consecutive years beginning in the tax year immediately following the issuance of a certificate of eligibility, so long as such eligible multiple dwelling is used or held out for use for dwelling purposes, except as otherwise provided herein. During the first nine years, the exemption shall equal the amount of the assessed value attributable exclusively to the physical improvement. During the tenth year, the exemption shall equal eighty per centum of such amount; during the eleventh year, the exemption shall equal sixty per centum of such amount; during the twelfth year, the exemption shall equal forty per centum of such amount; and during the thirteenth year, the exemption shall equal twenty per centum of such amount.

The following table shall illustrate the computation of the exemption pursuant to this paragraph:

Tax Year Following Date of Issuance of Certificate of Eligibility	Percentage of Applicable Exemption
1	100%
2	100%
3	100%
4	100%
5	100%
6	100%
7	100%
8	100%
9	100%
10	80%
11	60%
12	40%
13	20%

2-a. Within a city having a population of one million or more persons, a tax lot containing a non-residential building shall be exempt from real property taxation for local purposes, other than assessments for

local improvements, on the amount of the assessed value attributable exclusively to the physical improvement, for the tax year immediately following the first taxable status date that meets the following two conditions: (i) such taxable status date occurs after the commencement of conversion and (ii) such taxable status date is the first taxable status date on which an increase in assessed value attributable to such physical improvement has been assessed. Notwithstanding the foregoing sentence, no such exemption shall be granted if completion of conversion occurs before the fifteenth day of April following such taxable status date. In the event that an exemption granted pursuant to this subdivision is not reflected on the final assessment roll prepared on the basis of such taxable status date, the commissioner of finance is hereby authorized to refund or credit in the fiscal year relating to such taxable status date or in the next following fiscal year an amount equivalent to the exempt amount multiplied by the applicable tax rate. In addition to any other basis for revocation of an exemption granted pursuant to this section, the exemption granted pursuant to this subdivision to a non-residential building shall be revoked if such building is not converted into an eligible multiple dwelling that is the subject of a certificate of eligibility issued pursuant to this section.

3. (a) Within a city having a population of one million or more persons, in addition to the benefits set forth in subdivision two of this section, a tax lot containing an eligible multiple dwelling that is the subject of a certificate of eligibility issued pursuant to this section shall receive an abatement of real property taxes for a period not to exceed fourteen consecutive years beginning in the tax year immediately following the issuance of a certificate of eligibility, so long as such eligible multiple dwelling is used or held out for use for dwelling purposes, except as otherwise provided herein. During the first year, the abatement shall be equal to the amount of the real property tax that would have been due but for such abatement, provided, however, that if the tax lot, during the first year of such abatement, was fully or partially exempt from real property taxes, other than pursuant to the exemption authorized by this section, then the abatement shall equal the amount of the real property tax that would have been due but for such full or partial exemption. During the second through tenth years, the

abatement shall equal one hundred per centum of such amount; during the eleventh year, the abatement shall equal eighty per centum of such amount; during the twelfth year, the abatement shall equal sixty per centum of such amount; during the thirteenth year, the abatement shall equal forty per centum of such amount; and during the fourteenth year, the abatement shall equal twenty per centum of such amount.

The following table shall illustrate the computation of the abatement pursuant to this paragraph:

Tax Year Following Date of Issuance of Certificate of Eligibility	Percentage of Applicable Abatement
1	100%
2	100%
3	100%
4	100%
5	100%
6	100%
7	100%
8	100%
9	100%
10	100%
11	80%
12	60%
13	40%
14	20%

(b) Notwithstanding paragraph (a) of this subdivision, within a city having a population of one million or more persons, in addition to the benefits set forth in subdivision two of this section, a tax lot containing an eligible multiple dwelling that is the subject of a certificate of eligibility issued pursuant to this section and that is in a building that, in accordance with procedures set forth in local law, was designated as a landmark before completion of conversion shall receive an abatement of real property taxes for a period not to exceed fifteen consecutive years beginning in the tax year immediately following the issuance of a certificate of eligibility, so long as such eligible multiple dwelling is used or held out for use for dwelling

purposes, except as otherwise provided herein. During the first year, the abatement shall be equal to the amount of the real property tax that would have been due but for such abatement, provided, however, that if the tax lot, during the first year of such abatement, was fully or partially exempt from real property taxes, other than pursuant to the exemption authorized by this section, then the abatement shall equal the amount of the real property tax that would have been due but for such full or partial exemption. During the second through eleventh years, the abatement shall equal one hundred per centum of such amount; during the twelfth year, the abatement shall equal eighty per centum of such amount; during the thirteenth year, the abatement shall equal sixty per centum of such amount; during the fourteenth year, the abatement shall equal forty per centum of such amount; and during the fifteenth year, the abatement shall equal twenty per centum of such amount.

The following table shall illustrate the computation of the abatement pursuant to this paragraph:

Tax Year Following Date of Issuance of Certificate of Eligibility	Percentage of Applicable Abatement
1	100%
2	100%
3	100%
4	100%
5	100%
6	100%
7	100%
8	100%
9	100%
10	100%
11	100%
12	80%
13	60%
14	40%
15	20%

(c) If, as a result of application to the tax commission or a court order or action by the department of finance, the billable assessed

value is reduced, the department of finance shall recalculate the abatement utilizing such reduced billable assessed value. The amount equal to the difference between the abatement originally granted and the abatement as so recalculated shall be deducted from any refund otherwise payable or remission otherwise due as a result of such reduction in billable assessed value, and any balance of such amount remaining unpaid after making any such deduction shall be paid to the department of finance within thirty days from the date of mailing by the department of finance of a notice of the amount payable. Such amount payable shall constitute a tax lien on the eligible multiple dwelling as of the date of such notice and, if not paid within such thirty-day period, penalty and interest at the rate applicable to delinquent taxes on such eligible multiple dwelling shall be charged and collected on such amount from the date of such notice to the date of payment.

4. If the aggregate floor area of commercial, community facility and accessory use space exceeds twelve per centum of the aggregate floor area of any building receiving benefits pursuant to this section, the benefits provided pursuant to this section shall be equal to the amount provided by subdivisions two, two-a and three of this section, reduced by a percentage equal to the difference between the per centum of the aggregate floor area that is commercial, community facility and accessory use space and twelve per centum, provided, however, that if the aggregate floor area of such building contains more than twenty-five per centum of commercial, community facility and accessory use space no benefits shall be available pursuant to this section. In calculating aggregate floor area for purposes of subdivision two-a of this section, "aggregate floor area" shall mean the intended aggregate floor area after completion of conversion, as set forth in the building plans filed with the department of buildings. If, after completion of conversion, the actual aggregate floor area of commercial, community facility and accessory use space is greater than the intended aggregate floor area of such space and the actual aggregate floor area of such space exceeds twelve per centum of the actual aggregate floor area, then the benefits granted pursuant to subdivision two-a of this section shall be revoked or partially revoked, as required, to reflect the actual aggregate floor area of such space. If a building contains a separately assessed

non-residential parcel, the aggregate floor area of such parcel shall not be considered in calculating the aggregate floor area of commercial, community facility and accessory use space relevant to determining eligibility for, and amount of, benefits pursuant to this section. For the purposes of this section, accessory use space shall not include home occupation space or accessory parking space located not more than twenty-three feet above the curb level.

5. Benefits under this section may not be combined with benefits under any other section of this chapter for the same tax lot.

6. Notwithstanding the provisions of any local law for the stabilization of rents in multiple dwellings or the emergency tenant protection act of nineteen seventy-four, the rents of each dwelling unit in an eligible multiple dwelling shall be fully subject to control under such local law, unless exempt under such local law from control by reason of the cooperative or condominium status of the dwelling unit, for the entire period for which the eligible multiple dwelling is receiving benefits pursuant to this section, provided, however, that for purposes of this subdivision, an eligible multiple dwelling receiving benefits pursuant to this section whose benefits are suspended, terminated or revoked by the department of housing preservation and development shall be deemed to be receiving benefits for the length of time such benefits would have been received if such benefits had not been suspended, terminated or revoked, or for the period such local law is in effect, whichever is shorter. Thereafter, such rents shall continue to be subject to such control, except that such rents that would not have been subject to such control but for this subdivision, shall be decontrolled if the landlord has included in each lease and renewal thereof for such unit for the tenant in residence at the time of such decontrol a notice in at least twelve point type informing such tenant that the unit shall become subject to such decontrol upon the expiration of benefits pursuant to this section.

7. (a) In a non-residential building of less than one hundred thousand square feet of aggregate floor area, completion of conversion to an eligible multiple dwelling of at least seventy-five per centum of the

aggregate floor area of such non-residential building must take place within three years of commencement of conversion.

(b) Only the aggregate floor area for which conversion is completed within such three-year period shall be considered in calculating the exemption and abatement provided pursuant to this section.

(c) In a non-residential building of less than one hundred thousand square feet of aggregate floor area containing a separately assessed non-residential parcel, the aggregate floor area of such separately assessed non-residential parcel shall not be considered in determining whether seventy-five per centum of the aggregate floor area of such non-residential building has been converted to an eligible multiple dwelling.

8. (a) In a non-residential building of one hundred thousand square feet or more of aggregate floor area, completion of conversion to an eligible multiple dwelling of at least seventy-five per centum of the aggregate floor area of such non-residential building must take place within five years of commencement of conversion, provided, however, that completion of conversion to an eligible multiple dwelling of at least fifty per centum of the aggregate floor area of such non-residential building must take place within three years of commencement of conversion, and provided further that proof of completion of partial conversion within three years shall be submitted with an application for a certificate of eligibility for full exemption and abatement benefits pursuant to this section.

(b) In a non-residential building of one hundred thousand square feet or more of aggregate floor area in which completion of conversion to an eligible multiple dwelling of at least fifty per centum of the aggregate floor area of such non-residential building has taken place within three years of commencement of conversion, and which is the subject of a certificate of eligibility for partial exemption and partial abatement issued pursuant to this section, partial exemption and partial abatement of real property taxes shall be available, as follows: (i) partial exemption benefits shall equal the amount of the assessed value attributable exclusively to the physical improvement resulting from the conversion of at least fifty per centum of the aggregate floor area of the non-residential building that has received a temporary certificate

of occupancy and (ii) partial abatement benefits shall be equal to the amount of the real property tax that would have been due during the first year of such partial abatement but for such partial abatement upon the amount of square feet of aggregate floor area of the non-residential building that has received a temporary certificate of occupancy for conversion of at least fifty per centum of the aggregate floor area of the non-residential building, provided, however, that if the tax lot, during the first year of such partial abatement was fully or partially exempt from real property taxes, other than pursuant to the exemption authorized by this section, then the partial abatement shall be equal to the amount of real property tax that would have been due upon such amount of square feet of aggregate floor area of the non-residential building but for such full or partial exemption. Nothing in this paragraph shall be deemed to require an applicant to apply for partial exemption or abatement benefits pursuant to this section, provided, however, that if an applicant applies for a certificate of eligibility for such benefits, he or she shall submit proof of completion of partial conversion with the application for such certificate.

(c) In a non-residential building of one hundred thousand square feet or more of aggregate floor area only the aggregate floor area for which conversion is completed within the five-year period specified in paragraph (a) of this subdivision or, in the case of partial exemption from or partial abatement of real property taxes, the three-year period specified in paragraph (b) of this subdivision, shall be considered in calculating the exemption and abatement provided pursuant to this section, provided, however, that neither partial exemption from nor partial abatement of real property taxes shall be available for commercial, community facility or accessory use space.

(d) In a non-residential building of one hundred thousand square feet or more of aggregate floor area containing a separately assessed non-residential parcel, the aggregate floor area of such separately assessed non-residential parcel shall not be considered in determining whether seventy-five per centum or, in the case of partial exemption from or partial abatement of real property taxes, fifty per centum of the aggregate floor area of such non-residential building has been converted to an eligible multiple dwelling.

(e) Any partial exemption from or partial abatement of real property

taxes granted pursuant to this section for a non-residential building of one hundred thousand square feet or more of aggregate floor area shall be revoked if completion of conversion to an eligible multiple dwelling of at least seventy-five per centum of the aggregate floor area of such non-residential building has not taken place within five years of commencement of conversion.

(f) The time periods specified in subdivisions two and three of this section shall begin upon receipt of any partial exemption from or partial abatement of real property taxes for a non-residential building of one hundred thousand square feet or more of aggregate floor area.

9. (a) An application for a certificate of eligibility for full exemption and abatement benefits pursuant to this section shall be filed with the department of housing preservation and development no later than close of business day on the thirty-first day of March immediately following the first taxable status date following completion of conversion. If a certificate of eligibility for partial exemption and abatement benefits pursuant to this section is sought by an applicant, an application for a certificate of eligibility for such benefits shall be filed with the department of housing preservation and development no later than close of business day on the thirty-first day of March immediately following the first taxable status date following completion of partial conversion. The department of housing preservation and development shall issue a certificate of eligibility for benefits upon determining that the applicant satisfies the requirements of this section.

(b) In addition to any other information required by the department of housing preservation and development, an application for a certificate of eligibility for benefits under this section shall state that the applicant agrees to comply with and be subject to rules promulgated by the department of finance and the department of housing preservation and development to secure compliance with this section and all applicable local, state and federal laws. Such application shall also certify that all taxes, water charges and sewer rents currently due and owing on the property which is the subject of the application have been paid or are currently being paid in timely installments pursuant to written agreement with the department of finance or other appropriate agency.

(c) The burden of proof shall be on the applicant to show by clear and convincing evidence that the requirements for granting benefits under this section have been satisfied. The department of housing preservation and development shall have the authority to require that statements in connection with the application shall be made under oath.

(d) The department of finance and the department of housing preservation and development may promulgate rules to carry out the purposes of this section, including, but not limited to, rules providing for such administrative charges or fees as are necessary to defray expenses in administering the benefit program provided pursuant to this section and rules defining, or expanding upon the definition of, terms used in this section.

10. Any tax lot which is partly located inside the eligible area shall be deemed to be entirely located inside such area.

11. No benefits pursuant to this section shall be granted for any conversion to an eligible multiple dwelling unless the applicant shall file, together with the application for a certificate of eligibility, an affidavit setting forth the following information:

(a) a statement that within the seven years immediately preceding the date of application for a certificate of eligibility, neither the applicant, nor any person owning a substantial interest in the property as defined in paragraph (c) of this subdivision, nor any officer, director or general partner of the applicant or such person was finally adjudicated by a court of competent jurisdiction to have violated section two hundred thirty-five of the real property law or any section of article one hundred fifty of the penal law or any similar arson law of another jurisdiction with respect to any building, or was an officer, director or general partner of a person at the time such person was finally adjudicated to have violated such law; and

(b) a statement setting forth any pending charges alleging violation of section two hundred thirty-five of the real property law or any section of article one hundred fifty of the penal law or any similar arson law of another jurisdiction with respect to any building by the applicant or any person owning a substantial interest in the property as defined in paragraph (c) of this subdivision, or any officer, director

or general partner of the applicant or such person, or any person for whom the applicant or person owning a substantial interest in the property is an officer, director or general partner.

(c) "Substantial interest" as used in this subdivision and subdivision twelve of this section shall mean ownership and control of an interest of ten per centum or more in property or any person owning a property.

12. (a) If any person described in the statement required by paragraph (b) of subdivision eleven of this section or paragraph (b) of this subdivision is finally adjudicated by a court of competent jurisdiction to be guilty of any charge listed in such statement, the recipient shall cease to be eligible for benefits pursuant to this section and shall pay, with interest, any taxes for which benefits were claimed pursuant to this section.

(b) The recipient shall, on the certificate of continuing use, state whether any charges alleging violation by the recipient or any person owning a substantial interest in the property, or any officer, director or general partner of the recipient or person owning a substantial interest in the property, or any person for whom the recipient or person owning a substantial interest in the property is an officer, director or general partner, of section two hundred thirty-five of the real property law or any section of article one hundred fifty of the penal law or any similar arson law of another jurisdiction, are pending. For purposes of this paragraph, "substantial interest" shall have the same meaning as set forth in paragraph (c) of subdivision eleven of this section.

13. In addition to any other qualifications for benefits pursuant to this section, an applicant must be:

(a) obligated to pay real property tax on the property for which benefits are sought, whether such obligation arises because of record ownership of such property, or because the obligation to pay such tax has been assumed by contract; or

(b) the record owner or lessee of property which is exempt from real property taxation who has entered into an agreement to sell or lease such property to another person. Such person shall be a co-applicant with such owner or lessee.

14. A co-applicant with a public entity shall be eligible to receive benefits pursuant to this section, provided that for such period as the property which is the subject of the certificate of eligibility is exempt from real property taxation because it is owned or controlled by a public entity no benefits shall be available to such recipient pursuant to this section. Such recipient shall receive benefits pursuant to this section when such property ceases to be eligible for exemption pursuant to other provisions of law, as follows: the recipient shall, commencing with the date such tax exemption ceases, and continuing until the expiration of the benefit period pursuant to this section, receive the benefits to which such recipient is entitled in the corresponding tax year pursuant to this section.

15. For the duration of the benefit period, the recipient shall file annually with the department of housing preservation and development, on or before the taxable status date, a certificate of continuing use. Such certificate shall be on a form prescribed by the department of housing preservation and development. The department of housing preservation and development shall have the authority to require such information as it deems necessary to determine whether the recipient has established continuing eligibility for benefits. The department of housing preservation and development shall have the authority to terminate benefits pursuant to this section upon failure of the recipient to file such certificate by the taxable status date. The burden of proof shall be on the recipient to establish continuing eligibility for benefits and the department of housing preservation and development may require that statements made in such certificate shall be made under oath.

16. Any recipient whose property is the subject of a certificate of eligibility for benefits pursuant to this section who converts aggregate floor area within such property from the use authorized pursuant to this section where such conversion results in less that seventy-five per centum of the aggregate floor area of such property being used or held out for use for dwelling purposes, or where such conversion results in more than twenty-five per centum of such aggregate floor area being used or held out for use for commercial, community facility or accessory use space, or where such conversion in a building of one hundred thousand

square feet or more of aggregate floor area that has a certificate of eligibility for a partial exemption or partial abatement pursuant to subdivision eight of this section results in less than fifty per centum of such aggregate floor area being used or held out for use for dwelling purposes, shall cease to be eligible for benefits as of the last date upon which the recipient met the requirements of this section and proves by clear and convincing evidence that at least seventy-five per centum of the aggregate floor area of the property was used or held out for use for dwelling purposes, or twenty-five per centum or less of the aggregate floor area of such property was used or held out for use for commercial, community facility or accessory use space, or at least fifty per centum of the aggregate floor area of such property in a building of one hundred thousand square feet or more which is receiving partial exemption or partial abatement benefits was used or held out for use for dwelling purposes, respectively. Such recipient shall pay, with interest, any taxes for which benefits were claimed after such date, including the pro-rata share of tax for which any benefits were claimed during the tax year in which the property was converted to a use not eligible for benefits under this section.

17. All taxes plus interest required to be paid retroactively pursuant to this section shall constitute a tax lien as of the date that it is determined that such taxes and interest are owed. All interest shall be calculated from the date the taxes would have been due but for the benefits claimed pursuant to this section at three per centum above the applicable rate of interest imposed by such city generally for non-payment of real property tax with respect to such property for the period in question.

18. (a) The department of housing preservation and development may deny, reduce, suspend, terminate or revoke any exemption from or abatement of tax payments pursuant to this section whenever: (i) a recipient fails to comply with the requirements of this section or the rules promulgated hereunder; or (ii) an application, certificate, report or other document submitted by an applicant or recipient pursuant to this section or the rules promulgated hereunder contains a false or misleading statement as to a material fact or omits to state any

material fact necessary in order to make the statements therein not false or misleading. The department of housing preservation and development may declare any applicant or recipient referred to in subparagraph (i) or (ii) of this paragraph to be ineligible for future benefits pursuant to this section for the same or other property.

(b) Notwithstanding any other law to the contrary, a recipient shall be personally liable for any taxes owed pursuant to this section whenever such recipient fails to comply with this section or the rules promulgated hereunder, or makes such false or misleading statement or omission, and the department of housing preservation and development determines that such act was due to the recipient's willful neglect, or that under the circumstances such act constituted a fraud on the department of housing preservation and development, or a buyer or prospective buyer of the property. The remedy provided herein for an action in personam shall be in addition to any other remedy or procedure for the enforcement of collection of delinquent taxes provided by any general, special or local law. Any lease provision which obligates a tenant to pay taxes which become due because of willful neglect or fraud by the recipient, or otherwise relieves or indemnifies the recipient from any personal liability arising hereunder, shall be void as against public policy except where the imposition of such taxes or liability is occasioned by actions of the tenant in violation of the lease.

(c) In order to carry out the purposes of this section the department of housing preservation and development may administer oaths to and take the testimony of any person, including but not limited to the owner of property which is the subject of an application for a certificate of eligibility or a certificate of eligibility pursuant to this section and issue subpoenas requiring the attendance of persons and the production of such bills, books, papers or other documents as it shall deem necessary.

(d) If, during the benefit period, any real property tax or water or sewer charge due and payable with respect to property receiving an exemption or abatement pursuant to this section shall remain unpaid for at least one year following the date upon which such tax or charge became due and payable, all exemptions and abatements granted pursuant to this section with respect to such property shall be revoked, unless within thirty days from the mailing of a notice of revocation by the

department of finance satisfactory proof is presented to the department of finance that any and all delinquent taxes and charges owing with respect to such property as of the date of such notice have been paid in full or are currently being paid in timely installments pursuant to a written agreement with the department of finance or other appropriate agency. Any revocation pursuant to this paragraph shall be effective with respect to real property tax which became due and payable following the date of such revocation.