§ 467-b. Tax abatement for rent-controlled and rent regulated property occupied by senior citizens or persons with disabilities. 1. Definitions. As used in this section:

a. "Dwelling unit" means that part of a dwelling in which a head of the household resides and which is subject to either the emergency housing rent control law or to the rent and rehabilitation law of the city of New York enacted pursuant to the local emergency housing rent control law, or to the emergency tenant protection act of nineteen seventy-four;

b. "Head of the household" means a person (i) who is sixty-two years of age or older, or (ii) who qualifies as a person with a disability pursuant to subdivision five of this section, and is entitled to the possession or to the use or occupancy of a dwelling unit;

c. "Income" means:

(i) the "adjusted gross income" for federal income tax purposes as reported on the applicant's federal or state income tax return for the applicable income tax year, subject to any subsequent amendments or revisions, plus any social security benefits not included in such federal adjusted gross income; provided that if no such return was filed for the applicable income tax year, the applicant's income shall be determined based on the amounts that would have so been reported if such a return had been filed; and provided further, that when determining income for purposes of this section, the following conditions shall be applicable:

(A) the governing body of a municipal corporation, after a public hearing, may adopt a local law, ordinance or resolution providing that any social security benefits that were not included in the applicant's federal adjusted gross income shall not be considered income;

(B) distributions received from an individual retirement account or individual retirement annuity that were included in the applicant's federal adjusted gross income shall not be considered income unless the governing body of a municipal corporation, after a public hearing, adopts a local law, ordinance or resolution providing otherwise;

(C) the applicant's income shall be offset by all medical and

prescription drug expenses actually paid that were not reimbursed or paid for by insurance, if the governing body of a municipal corporation, after a public hearing, adopts a local law, ordinance or resolution providing therefor;

(D) any tax-exempt interest or dividends that were excluded from the applicant's federal adjusted gross income shall be considered income; and

(E) any losses that were applied to reduce the applicant's federal adjusted gross income shall be subject to the following limitations:

(1) the net amount of loss reported on federal Schedule C, D, E, or F shall not exceed three thousand dollars per schedule,

(2) the net amount of any other separate category of loss shall not exceed three thousand dollars, and

(3) the aggregate amount of all losses shall not exceed fifteen thousand dollars; or

(ii) notwithstanding subparagraph (i) of this paragraph, in a city with a population of one million or more persons:

(A) the sum of the adjusted gross incomes reported on the federal income tax returns of the applicant and all other members of the applicant's household for the most recent income tax year or years for which data is sufficiently available to determine the applicant's eligibility for exemptions pursuant to this section, subject to any subsequent amendments or revisions, less any distributions, to the extent included in each such adjusted gross income, received from an individual retirement account or retirement annuity; provided that if no such income tax return was filed by any member of the applicant's household for such income tax year, the income of such applicant or member of the applicant's household shall be determined as if such a return had been filed;

(B) provided, however, that income may be calculated as the income from all sources after deduction of all income and social security taxes and includes social security and retirement benefits, supplemental security income and additional state payments, public assistance benefits, interest, dividends, net rental income, salary or earnings, and net income from self-employment, but shall not include gifts or inheritances, payments made to individuals because of their status as victims of Nazi persecution, as defined in federal P.L. 103-286, or

increases in benefits accorded pursuant to the social security act or a public or private pension paid to any member of the household which increase, in any given year, does not exceed the consumer price index (all items United States city average) for such year which take effect after the date of eligibility of head of the household receiving benefits hereunder whether received by the head of the household or any other member of the household, when the following conditions are met:

(1) a rent increase exemption order was granted to the head of household prior to July first, two thousand twenty-four;

(2) such rent increase exemption order is either renewed after each benefit period or granted pursuant to paragraph (d) of subdivision two of this section to account for a temporary increase in income;

(3) income calculated as described in this subparagraph would yield a lower amount than income calculated as described in subparagraph (i) of this paragraph; and

(C) provided, further, that a change in the method of calculating income pursuant to this paragraph shall not affect eligibility to file a short-form renewal application in accordance with subparagraph two of paragraph a of subdivision four of this section;

d. "Income tax year" means a twelve month period for which the head of the household filed a federal personal income tax return, or if no such return is filed, the calendar year;

e. "Increase in maximum rent or legal regulated rent" means any increase in the maximum rent or the legal regulated rent for the dwelling unit in question pursuant to the applicable rent control law or to the emergency tenant protection act of nineteen seventy-four, respectively, or such classes of increase thereunder as may be specified in a local law, ordinance or resolution enacted pursuant to this section, over such base period rent as shall be provided therein or an exemption from the maximum rent or legal regulated rent as specified in paragraph c or d of subdivision three of this section;

f. "Members of the household" means the head of the household and any person, other than a bona fide roomer, boarder or subtenant who is not related to the head of the household, permanently residing in the

dwelling unit.

g. "Supervising agency" shall mean the appropriate rent control agency or administrative agency designated to administer the tax abatement for rent-controlled and rent regulated property occupied by senior citizens or persons with disabilities pursuant to a local law, resolution, or ordinance passed pursuant to subdivision two of this section.

2. The governing body of any municipal corporation is hereby authorized and empowered to adopt, after public hearing, in accordance with the provisions of this section, a local law, ordinance or resolution providing for the abatement of taxes of said municipal corporation imposed on real property containing a dwelling unit as defined herein by one of the following amounts: (a) where the head of the household does not receive a monthly allowance for shelter pursuant to the social services law, an amount not in excess of that portion of any increase in maximum rent or legal regulated rent which causes such maximum rent or legal regulated rent to exceed one-third of the combined income of all members of the household; or

(b) where the head of the household receives a monthly allowance for shelter pursuant to the social services law, an amount not in excess of that portion of any increase in maximum rent or legal regulated rent which is not covered by the maximum allowance for shelter which such person is entitled to receive pursuant to the social services law.

(c) Provided, however, that in a city of a population of one million or more, where the head of household has been granted a rent increase exemption order that is in effect as of January first, two thousand fifteen or takes effect on or before July first, two thousand fifteen, the amount determined by paragraph (a) of this subdivision shall be an amount not in excess of the difference between the maximum rent or legal regulated rent and the amount specified in such order, as adjusted by any other provision of this section.

(d) (1) Provided, however, that in a city with a population of one million or more, a head of the household who has received a rent increase exemption order that has expired and who, upon renewal application for the period commencing immediately after such expiration, is determined to be ineligible for a rent increase exemption order

because the combined income of all members of the household exceeds the maximum amount allowed by this section or the maximum rent or legal regulated rent does not exceed one-third of the combined income of all members of the household, may submit a new application during the following calendar year, and if such head of the household receives a rent increase exemption order that commences during such calendar year, the tax abatement amount for such order shall be calculated as if such prior rent increase exemption order had not expired. However, no tax abatement benefits may be provided for the period of ineligibility.

(2) No head of the household may receive more than three rent increase exemption orders calculated as if a prior rent increase exemption order had not expired, as described in subparagraph one of this paragraph.

3. Any such local law, ordinance or resolution shall provide that:

* a. for a dwelling unit where the head of the household is a person sixty-two years of age or older, no tax abatement shall be granted if the combined income of all members of the household for the income tax year immediately preceding the date of making application exceeds four thousand dollars, or such other sum not more than twenty-five thousand dollars beginning July first, two thousand five, 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, fifty thousand dollars beginning July first, two thousand fourteen, and seventy-five thousand dollars beginning July first, two thousand twenty-six, as may be provided by the local law, ordinance or resolution adopted pursuant to this section, provided that when the head of the household retires before the commencement of such income tax year and the date of filing the application, the income for such year may be adjusted by excluding salary or earnings and projecting their retirement income over the entire period of such year.

* NB Effective until June 30, 2028

* a. for a dwelling unit where the head of the household is a person sixty-two years of age or older, no tax abatement shall be granted if the combined income of all members of the household for the income tax year immediately preceding the date of making application exceeds four

thousand dollars, or such other sum not more than twenty-five thousand dollars beginning July first, two thousand five, 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, and twenty-nine thousand dollars beginning July first, two thousand nine, as may be provided by the local law, ordinance or resolution adopted pursuant to this section, provided that when the head of the household retires before the commencement of such income tax year and the date of filing the application, the income for such year may be adjusted by excluding salary or earnings and projecting his or her retirement income over the entire period of such year.

* NB Effective June 30, 2028

* b. for a dwelling unit where the head of the household qualifies as a person with a disability pursuant to subdivision five of this section, no tax abatement shall be granted if the combined income for all members of the household for the current income tax year exceeds fifty thousand dollars beginning July first, two thousand fourteen, and seventy-five thousand dollars beginning July first, two thousand twenty-six, as may be provided by the local law, ordinance or resolution adopted pursuant to this section.

* NB Effective until June 30, 2028

* b. for a dwelling unit where the head of the household qualifies as a person with a disability pursuant to subdivision five of this section, no tax abatement shall be granted if the combined income for all members of the household for the current income tax year exceeds fifty thousand dollars beginning July first, two thousand fourteen, as may be provided by the local law, ordinance or resolution adopted pursuant to this section.

* NB Effective June 30, 2028

c. upon issuance of a tax abatement certificate as provided in subdivision four of this section, the amount set forth in said certificate shall be deducted from the legal maximum rent or legal regulated rent chargeable for a dwelling unit of a head of the household.

d. 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 to a subsequent dwelling unit located within the same municipal corporation, the head of the household may apply for a tax abatement certificate relating to the subsequent dwelling unit, 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:

(1) the amount by which the rent for the subsequent dwelling unit exceeds the last rent, as reduced, which the head of the household was required to actually pay in the original dwelling unit;

(2) the last amount deducted from the maximum rent or legal regulated rent pursuant to this section in the original dwelling unit; or

(3) where the head of the household does not receive a monthly allowance for shelter pursuant to the social services law, the amount by which the maximum rent or legal regulated rent of the subsequent dwelling unit exceeds one-third of the combined income of all members of the household, except that this subparagraph shall not apply to a head of the household who has been granted a rent increase exemption order that is in effect as of January first, two thousand fifteen or takes effect on or before July first, two thousand fifteen.

e. 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 the provisions of articles II, IV, V or XI of the private housing finance law to a subsequent dwelling unit subject to either the local emergency housing rent control law or to the emergency tenant protection act of nineteen seventy-four 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, 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:

(1) the amount by which the rent for the subsequent dwelling unit exceeds the last rent, as so reduced, which the head of the household

was required to actually pay in the original dwelling unit;

(2) the most recent amount so deducted from the maximum rent or legal regulated rent in the original dwelling unit; or

(3) where the head of the household does not receive a monthly allowance for shelter pursuant to the social services law, the amount by which the maximum rent or legal regulated rent of the subsequent dwelling unit exceeds one-third of the combined income of all members of the household, except that this subparagraph shall not apply to a head of the household who has been granted a rent increase exemption order that is in effect as of January first, two thousand fifteen or takes effect on or before July first, two thousand fifteen.

f. notwithstanding any other provision of law, when a dwelling unit subject to regulation under the New York city rent and rehabilitation law or the rent stabilization law of the city of New York is reclassified by order of the city rent agency subject to the other law, a head of the household who held a valid senior citizen or person with a disability rent increase exemption order at the time of such reclassification may be issued a rent increase exemption order under the appropriate law continuing the exemption he would have been eligible and entitled to, notwithstanding such reclassification of such dwelling unit and the tenant shall be exempt from paying the rent increase to the extent to which he was otherwise eligible and entitled to be exempted at the time of the increase but for the fact of such reclassification of the dwelling unit including exemption from the rent increase granted pursuant to subparagraph (m) of paragraph one of subdivision g of section 26-405 of the administrative code of the city of New York to the extent that it is not predicated upon any improvement or addition in a category as provided for in subparagraph (d), (e), (f), (g), (h) or (i) of such paragraph.

(1) A head of the household who is otherwise eligible for exemption at the time of the rent increase and resides in a dwelling unit subject to regulation under the emergency housing rent control law or the rent stabilization law of the city of New York which has been reclassified under the other law, may be issued a rent increase exemption order under the appropriate law exempting the tenant from paying the rent increase to the extent to which he would have been eligible and entitled to be

exempted but for the fact of reclassification of the dwelling units including exemption from the rent increase granted pursuant to subparagraph (m) of paragraph one of subdivision g of section 26-405 of the administrative code of the city of New York to the extent that it is not predicated upon any improvement or addition in a category as provided for in subparagraph (d), (e), (f), (g), (h) or (i) of such paragraph.

(2) Application for an exemption order shall be made within ninety days from the date of the rent increase and reclassification or within ninety days of the effective date of this paragraph, whichever is later, and the rent increase exemption order shall take effect as of the effective date of the rent increase and reclassification including any retroactive increments pursuant to such rent increase.

g. notwithstanding any other provision of law to the contrary, where a head of the household holds a current, valid tax abatement certificate and, after the effective date of this paragraph, there is a permanent decrease in the combined income of all members of the household in an amount which exceeds twenty percent of such income as represented in such head of the household's last approved application for a tax abatement certificate or for renewal thereof, such head of the household may apply for a redetermination of the amount set forth therein. Upon application, such amount shall be redetermined so as to re-establish the ratio of adjusted rent to income which existed at the time of approval of such head of the household's last application for a tax abatement certificate or for renewal thereof; provided, however, that in no event shall the amount of the adjusted rent be redetermined to be (i) in the case of a head of the household who does not receive a monthly allowance for shelter pursuant to the social services law, less than one-third of the combined income of all members of the household unless such head of the household has been granted a rent increase exemption order that is in effect as of January first, two thousand fifteen or takes effect on or before July first, two thousand fifteen; or (ii) in the case of a head of the household who receives a monthly allowance for shelter pursuant to the social services law, less than the maximum allowance for shelter which such head of the household is entitled to receive pursuant to such law. For purposes of this paragraph, a decrease in the combined

income of all members of the household shall not include any decrease in such income resulting from the manner in which income is calculated pursuant to any amendment to paragraph c of subdivision one of this section made on or after April first, nineteen hundred eighty-seven. For purposes of this paragraph, "adjusted rent" shall mean maximum rent or legal regulated rent less the amount set forth in a tax abatement certificate.

h. (1) notwithstanding any other provision of law, a head of the household who is otherwise eligible for a senior citizen rent increase exemption order shall be issued an order applicable to a second dwelling unit when such person occupies two contiguous and connected dwelling units, both of which are eligible for a senior citizen rent increase exemption order, as a combined residence and such person has occupied and paid rent for both units for at least two years. Only one head of household shall be issued an exemption order for each eligible contiguous and connected dwelling units pursuant to this paragraph.

(2) if the appropriate rent control agency or administrative agency determines that there was a material misstatement in an application filed by a head of household for a second senior citizen rent increase exemption order pursuant to this paragraph and that such misstatement provided the basis for the granting of such second exemption order, the rent control agency or administrative agency shall proceed to impose a penalty on the applicant of one thousand dollars in addition to recovering the amount of any prior exemption erroneously granted. For purposes of this paragraph, "contiguous" shall mean adjacent or next to.

i. (1) the entity administering the program shall develop informational material describing eligibility for and benefits of the senior citizen rent increase exemption program and the disability rent increase exemption program administered pursuant to this section, and, how additional information can be obtained regarding these programs. Such informational material shall be provided to landlords of housing accommodations subject to provisions of the local emergency housing rent control act, the emergency tenant protection act of nineteen seventy-four or any local laws enacted pursuant thereto, the emergency housing rent control law, and the rent stabilization law of nineteen

hundred sixty-nine.

(2) (A) a landlord of any housing accommodation subject to provisions of the local emergency housing rent control act, the emergency tenant protection act of nineteen seventy-four or any local laws enacted pursuant thereto, the emergency housing rent control law or the rent stabilization law of nineteen hundred sixty-nine shall, at least once annually, including with a new lease and all renewal leases and upon the annual registration of a housing accommodation as required by section 26-517 of the administrative code of the city of New York delivered to the occupant of such accommodation, provide the informational material describing eligibility for and the benefits of the senior citizen rent increase exemption program and the disability rent increase exemption program, as provided by the entity administering the program pursuant to subparagraph one of this paragraph.

(B) The state commissioner of housing and community renewal shall provide notice to a tenant, the form of which shall be determined by such commissioner, clearly and conspicuously displaying the eligibility requirements for the senior citizen rent increase exemption program and the disability rent increase exemption program and the website address and telephone number where tenants may obtain more information. Such commissioner shall provide such notice to a tenant at the same time as:

(i) Receipt of an application for a rent adjustment due to a major capital improvement; and

(ii) For dwelling units subject to chapter three of title twenty-six of the administrative code of the city of New York, a maximum base rent adjustment pursuant to paragraph one of subdivision g of section 26-405 of the administrative code of the city of New York.

(C) A company, as such term is defined in subdivision two of section twelve of the private housing finance law, shall provide the notice required by clause (A) of this subparagraph to a tenant upon a rent increase pursuant to section thirty-one of the private housing finance law, provided that the company shall provide such notice to a tenant at least once annually.

3-a. The supervising agency shall develop and implement a plan that will increase the ability of applicants and participants to obtain and complete its forms in a community setting. Additionally, the supervising

agency shall make assistance available with respect to the completion of such forms. Such plan shall include, but not be limited to:

a. partnering with organizations, where available, that engage in outreach and provide supportive services to seniors within the community to make such forms available to potential applicants and current participants, as well as providing assistance with respect to the completion of such forms. Organizations that have contact with seniors in the community shall include, where applicable, but not be limited to senior centers, community-based organizations, community boards established pursuant to section twenty-eight hundred of the New York city charter, neighborhood preservation companies established pursuant to article sixteen of the private housing finance law, and rural preservation corporations established pursuant to article seventeen of the private housing finance law;

b. partnering with other municipal entities or agencies to disseminate information and forms for the tax abatement program as well as provide assistance with the completion of such forms;

c. providing training for individuals in such partnering organizations, entities, and agencies to assist individuals in completing such forms for the tax abatement program;

d. authorizing organizations, entities, or agencies that offer assistance with forms pursuant to this subdivision to accept completed forms from applicants and participants and forward them to the supervising agency. The supervising agency shall treat such forms as if they had been received directly from the applicant or participant.

4. a. (1) The head of the household must apply every two years to the appropriate rent control agency or administrative agency for a tax abatement certificate on a form prescribed by said agency. Such form shall be made available to any organization, entity, or agency partnering with the supervising agency pursuant to subdivision three-a of this section. Any completed application received pursuant to paragraph d of subdivision three-a of this section shall be treated as

if it had been received directly from the applicant or participant.

(2) Upon the adoption of a local law, ordinance, or resolution by the governing board of a municipality, any head of household that has been issued a tax abatement certificate pursuant to this section for five consecutive benefit periods, and whose income and residence have not changed since their last renewal application, shall be eligible to file a short form renewal. Such statement shall be on a form prescribed by the appropriate rent control agency or administrative agency and shall include the following: (i) a sworn statement certifying that such head of household continues to be eligible to receive such certificate and that their income and residence have not changed; and (ii) a certification to be signed by the applicant stating that all information contained in their statement is true and correct to the best of the applicant's knowledge and belief and stating that they understand that the willful making of any false statement of material fact therein shall subject them to the provisions of law relevant to the making and filing of false instruments and loss of their benefit, and that subsequent reapplication shall be as a new applicant.

(b) A tax abatement certificate setting forth an amount not in excess of the increase in maximum rent or legal regulated rent for the taxable period or such other amount as shall be determined under subdivision three of this section shall be issued by said agency to each head of the household who is found to be eligible under this section on or before the last date prescribed by law for the payment of the taxes or the first installment thereof of any municipal corporation which has granted an abatement of taxes. Copies of such certificate shall be issued to the owner of the real property containing the dwelling unit of the head of the household and to the collecting officer charged with the duty of collecting the taxes of each municipal corporation which has granted the abatement of taxes authorized by this section. The appropriate rent control agency or administrative agency shall send a notice of required renewal to each head of household currently receiving an exemption under this section via United States Postal Service to their primary residence no less than thirty days prior to the application renewal date.

4-a. Notwithstanding any other provision of law to the contrary, where a head of household who holds a current, valid tax abatement certificate

dies or permanently leaves the household as specified in rules promulgated by the administrative agency, a surviving member of the household who is eligible under this section may apply to transfer the rent increase exemption from the head of household who has died or permanently left the household into their name and continue the exemption as the new head of household. The option to transfer the rent increase exemption shall be available for a period of six months after the head of household dies or permanently leaves the household or ninety days after the date of notice from the administrative agency informing the household that the rent increase exemption benefit has expired upon the death of the head of household, whichever is later. Such notice shall include an explanation of the process to transfer the exemption to an eligible surviving household member and the time period to do so, accompanied by the form necessary to transfer the exemption.

5. Eligibility. a. To qualify as a person with a disability for the purposes of this section, an individual shall submit to the appropriate rent control agency or administrative agency proof sufficient to such agency that such individual is currently receiving (i) social security disability insurance (SSDI), (ii) supplemental security income (SSI) benefits under the federal social security act, (iii) disability pension or disability compensation benefits provided by the United States department of veterans affairs, (iv) disability pension or disability compensation benefits provided by the United States Postal Service, or (v) those previously eligible by virtue of receiving disability benefits under the supplemental security income program or the social security disability program and currently receiving medical assistance benefits based on determination of disability as provided in section three hundred sixty-six of the social services law.

b. Eligibility shall be determined as of a date prescribed by the appropriate rent control agency or administrative agency pursuant to the local law, ordinance or resolution and such local law, ordinance or resolution may provide for a pro rata refund of taxes paid prior to such eligibility date or a credit therefor against the next succeeding tax periods.

c. The entity that administers the tax abatement pursuant to this section shall develop a system to ensure that participants that are eligible for this tax abatement program pursuant to paragraph b of subdivision three of this section and subsequently become eligible pursuant to paragraph a of subdivision three of this section, shall have timely notice of the need to reapply for the tax abatement program during the first reapplication period after meeting the eligibility criteria of paragraph a of subdivision three of this section and for every reapplication thereafter based on their eligibility pursuant to paragraph a of subdivision three of this section.

d. An entity administering this program shall not consider any eligibility criteria that are not contained in this section in determining whether to approve or deny an application for the tax abatement program.

6. The amount set forth in a tax abatement certificate shall be deducted from the total taxes levied by or on behalf of the municipal corporation which has granted such abatement on real property containing the dwelling unit of a head of the household to whom the certificate has been issued. In the event that both a town and a village included therein grant such abatement, such deduction for properties located in the village shall be made first from taxes levied by or on behalf of the village and any excess thereof shall be deducted from town taxes.

7. Upon the vacancy of a dwelling unit for which an abatement certificate has been issued, the owner thereof shall remit a pro rata portion of the tax abatement to the collecting officer of the municipal corporation which granted such abatement and any amount due by reason of such vacancy shall be a lien upon the property on and after the date of such vacancy.

8. Where a tax abatement certificate has been issued to a head of the household as authorized by a local law, ordinance or resolution adopted pursuant to this section and the landlord collects or attempts to collect all or part of the amount covered by such tax abatement certificate, the amount of such abatement shall be deemed a rent

overcharge under the applicable rent control or rent regulation law.

9. In a city with a population of one million or more, any such local law, ordinance or resolution may provide that in the event the tax abatement certificate authorizes an amount of deduction in excess of the real estate quarterly installment, then the balance may be applied to any subsequent installment until exhausted, provided that, at the request of the owner, such balance shall be paid to the owner in lieu of being applied to any subsequent installment, except where the owner is in arrears in the payment of real estate taxes on any property. For the purposes of such provision of any such local law, ordinance or resolution, where the owner is a corporation, it shall be deemed to be in arrears when any officer, director or any person holding an interest in more than ten percent of the issued and outstanding stock of such corporation is in arrears in the payment of real estate taxes on any property; where title is held by a nominee, the owner shall be deemed to be in arrears when the person for whose benefit such title is held is in arrears in the payment of real estate taxes on any property.

10. In a city of one million or more, a head of household may apply for a recalculation of his or her current rent increase exemption amount, provided that such head of household's previous rent increase exemption expired on or after December thirty-first, two thousand thirteen; he or she was determined to be ineligible for a rent increase exemption renewal prior to July first, two thousand fourteen; and he or she was determined eligible for a rent increase exemption under the eligibility criteria that took effect July first, two thousand fourteen. The tax exemption amount shall be recalculated as if such head of household's previous rent increase exemption order, as adjusted by any other provision of this section, did not expire.

11. An entity that administers the tax abatement program pursuant to this section shall implement and administer a program that develops outreach initiatives to identify individuals who meet the eligibility criteria for the tax abatement program who are not participating in the program and ensure that they have information regarding the tax abatement program. Such outreach program may include, but shall not be

limited to, mailings, advertisements, public service announcements, literature dissemination, internet technology, social media, community outreach, and partnerships with other municipal entities and agencies. An entity that administers the tax abatement program may consult with any other person or entity deemed pertinent to develop the outreach initiative.

12. Any municipality that adopts a local law, resolution, or ordinance pursuant to subdivision two of this section shall develop a program to allow applicants and participants to ascertain the status of any tax abatement or the status of any form that has been filed by such applicant or participant on the applicant or participant's behalf pursuant to this section. Such program shall include provisions to ensure that applicants and participants whose primary language is not English, who may have communication restrictions due to partial or total blindness, deafness, speech impediment, or cognitive impairment, and/or who lack access to the internet may ascertain such status.

13. a. Within ten days of receiving any form for application, renewal, or adjustment of abatement for the tax abatement program, a letter acknowledging receipt of such form shall be sent to the applicant. Such letter shall include the date the form was received.

b. Within thirty days of the receipt of an application or renewal application from an applicant, the entity that administers the tax abatement program shall approve the application or renewal application for the tax abatement program, deny the application or renewal application for the tax abatement program, or request further information or documentation from the applicant. If a request is made for further information or documentation, the entity that administers the tax abatement program shall have fifteen days after such information or documentation requested is received by the entity to either approve or deny the application or renewal application.

c. Within thirty days of the receipt of any form other than an application or renewal application form from an applicant, the entity that administers the program shall act on such form.

d. Within ten days of approving or rejecting an application or renewal application pursuant to paragraph b of this subdivision or acting upon any other form pursuant to paragraph c of this subdivision, a written notification shall be sent to the individual who made such application or renewal application or sent such form. Such written notification shall include the action taken by the entity administering the tax abatement program, the date such action was taken, what recourse is available should the individual be dissatisfied with such action, and how to pursue the recourse available.