§ 499-e. Enforcement and administration. The department of finance shall have, in addition to any other functions, powers and duties which have been or may be conferred on it by law, the following functions, powers and duties:

1. To receive and review applications for certificates of abatement under this title and issue such certificates where authorized pursuant to this title.

2. To receive evidence of expenditures made on improvements to the eligible premises and the common areas of the eligible building.

3. To receive all certificates of continuing eligibility required by section four hundred ninety-nine-f of this title.

4. To collect all real property taxes, with interest and penalty, due and owing as a result of reduction, termination or revocation of any abatement granted pursuant to this title.

5. To make and promulgate rules to carry out the purposes of this title.