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**THE NEW YORK CITY COUNCIL**

**LATONIA MCKINNEY, DIRECTOR, FINANCE DIVISION**

**COMMITTEE ON FINANCE**

**HON. DANIEL DROMM, CHAIR**

**June 10, 2020**

**INT. NO. 1952:** By Council Members Gibson, Treyger, Lander, Brannan, Rosenthal, Kallos, Louis, Richards, Rose, Moya and Chin

**TITLE:** A Local Law in relation to the creation of a database to track the expenditure of funds in connection with COVID-19

**PRECONSIDERED INT. NO.**: By Council Member Chin

**TITLE**: A Local Law in relation to the deferral of property tax liability on real property with an assessed value exceeding two hundred fifty thousand dollars owned by certain property owners impacted by COVID-19

**PRECONSIDERED INT. NO.**: By The Public Advocate (Mr. Williams), and Council Members Kallos and Lander

**TITLE**: A Local Law in relation to the deferral of property tax liability on real property with an assessed value of two hundred fifty thousand dollars or less owned by certain property owners impacted by COVID-19

1. **Introduction**

 On June 10, 2020, the Committee on Finance, chaired by Council Member Daniel Dromm, will hold a hearing to consider three pieces of legislation relating to tracking COVID-19 expenditures by the City and providing late payment interest rate relief for certain COVID-19-impacted property owners unable to pay their real property tax on July 1, 2020. Representatives from the Administration and members of the public were invited to testify.

 The legislation that will be heard includes the following bills: Int. No. 1952, sponsored by Council Member Vanessa Gibson, a local law in relation to the creation of a database to track the expenditure of funds in connection with COVID-19; Preconsidered Int. No. \_\_, sponsored by Council Member Chin, a local law in relation to the deferral of property tax liability on real property with an assessed value exceeding two hundred fifty thousand dollars owned by certain property owners impacted by COVID-19; and Preconsidered Int. No. \_\_, sponsored by the Public Advocate, a local law in relation to the deferral of property tax liability on real property with an assessed value of two hundred fifty thousand dollars or less owned by certain property owners impacted by COVID-19.

1. **Background**

The outbreak of the novel coronavirus, COVID-19, in the City of New York has resulted in a myriad of concerns for many New Yorkers, including loss of income and housing instability. The first case of COVID-19 in New York State was confirmed on March 1, 2020, an individual who contracted the virus while traveling in Iran, and then returned home to Manhattan.[[1]](#footnote-2) The second case was confirmed two days later.[[2]](#footnote-3)

On March 7, Governor Cuomo issued Executive Order No. 202 declaring a state disaster emergency for New York State, to remain in effect until September 7, 2020, in an effort to contain the spread of the virus.[[3]](#footnote-4) On March 11, the World Health Organization (WHO) characterized COVID-19 as a pandemic.[[4]](#footnote-5) On March 12, Mayor de Blasio issued Emergency Executive Order No. 98 declaring a state of emergency in New York City.[[5]](#footnote-6)

* 1. Impact on New York City Small Businesses and Residential Tenants

In an effort to manage the spread of the virus, Governor Andrew Cuomo issued an executive order,[[6]](#footnote-7) and subsequent continuing executive orders, to bring the State to a “PAUSE,” which ordered the closing of all businesses deemed “nonessential.”[[7]](#footnote-8) The initial “PAUSE” order was issued on March 7, 2020, and businesses began to close or were required to reduce the number of in-person employees commencing on that date.[[8]](#footnote-9) The closure of “nonessential” businesses eventually became applicable to 100 percent of employees at all nonessential businesses at 8:00 p.m. on March 22, 2020.[[9]](#footnote-10) The “PAUSE” started to lift in New York City on June 8, 2020, with Phase 1 of a four-part gradual reopening plan permitting the re-opening of construction, retail, manufacturing, and wholesale trade, subject to Empire State Development guidelines to maximize safety and social distancing.[[10]](#footnote-11)

Although a range of industries were permitted to operate during PAUSE, a large proportion of New York’s businesses had to severely reduce their capacities. According to an analysis by the New York City Comptroller, the City’s hotels are projected to only maintain an occupancy rate of 20 percent, while restaurant sales are expected to drop by a staggering 80 percent. Real estate and retail sales are both expected to decline by 20 percent.[[11]](#footnote-12) The Comptroller’s projections for the restaurant industry are reflected in the results of a recent survey by the New York State Restaurant Association. According to their findings, sales have declined by 79 percent, and New York State restaurants are expected to lose $3.6 billion in sales revenue, in April alone.[[12]](#footnote-13) Just over half (51 percent) of all restaurants have been able to move their operations online, and unemployment rates in this sector have skyrocketed, as 80 percent of restaurant workers have lost their jobs.[[13]](#footnote-14)

In an analysis of the potential economic impacts of the pandemic on New York City households, the New York University Furman Center “estimate[s] that about 1,405,000 (or 34 percent) of the city’s wage earners may be at risk of income loss”[[14]](#footnote-15) as a result of mass layoffs or workplace closures, and that there are nearly 1,032,000 New York City households with at least one wage earner in an occupation more vulnerable to income loss.[[15]](#footnote-16) Additionally, the number of unemployment claims filed with the State has skyrocketed since the “PAUSE”: approximately 144,000 claims were filed in New York City the week of March 22, 2020, up 2,637% from the same period in 2019.[[16]](#footnote-17) With this sudden loss of income, many tenants in the City have been left wondering how they would make their rent payments.

In an effort to provide some relief to tenants, the State and federal governments have each enacted measures to halt evictions for a period of time. New York State has implemented a moratorium on evictions, meaning no evictions will be enforced against residential or commercial tenants. The closure of the state courts to all non-essential functions, including eviction proceedings, on May 16, 2020[[17]](#footnote-18) was reinforced by Governor Cuomo’s Executive Order No. 202.8, on March 20, 2020.[[18]](#footnote-19) Likewise, the Federal Coronavirus Aid, Relief, and Economic Security Act, otherwise known as the CARES Act, imposes a moratorium on evictions for nonpayment of rent on all federally subsidized housing.[[19]](#footnote-20) Although the eviction moratoriums serve as temporary stopgaps, they do not provide any kind of relief to tenants for rent owed during the moratoriums nor do not guarantee that tenants unable to pay rent will be able to stay once the moratoriums are lifted.

* 1. Impact on Property Owners

The difficulties faced by small businesses and residential tenants has also been felt sharply by property owners. An eviction moratorium or rent deferral program shifts the financial burden of the lost rent directly to the property owner.[[20]](#footnote-21)

Unsurprisingly, rent collections have tumbled. According to a survey by landlord trade group Community Housing Improvement Program, which represents owners of about 100,000 rent-stabilized apartment units, about 25 percent of its member’s residential tenants skipped rent altogether in May, up from 20 percent in April.[[21]](#footnote-22) The results align with to a National Multifamily Housing Council report last week that found just 12 percent of tenants at the 11.4 million market-rate properties it tracks failed to make a rent payment for the month.[[22]](#footnote-23)

The Community Housing Improvement Program survey also found that 64% percent of retail ground-floor tenants at those apartment buildings surveyed did not pay May rent, as most New York City businesses remained closed.[[23]](#footnote-24) The results align with the finding by Datex Property Solutions that nationally only 58.6 percent of retail rents were paid in May.[[24]](#footnote-25) According to Datex, the situation is especially dire for owners of hotels and malls. Faced withplunging sales,companies are trying to renegotiate their office and retail leases — and in some cases refusing to pay — in hopes of lowering their overhead and surviving the worst economic downturn since the Great Depression.[[25]](#footnote-26)

Many chains stopped paying rent entirely in May, and while Starbucks paid May rent it also sent a letter to landlords requesting rent concessions starting June 1 and continuing for 12 months.[[26]](#footnote-27) Christopher Whalen of Whalen Global Advisors wrote that “social distancing means financial Armageddon for commercial real estate and municipalities in coming months,” predicting defaults could be worse than the peak losses of the early 1990s commercial real estate bust “by a wide margin.”[[27]](#footnote-28) One challenge for commercial landlords navigating these challenges is that fewer than 40 percent of commercial property loans are owned by banks, with the remainder held by life insurers, real estate investment trusts and investors in commercial mortgage-backed securities.[[28]](#footnote-29) Such diffuse ownership of commercial real estate debt may complicate the negotiation of concession agreements.

Historically, New York City has charged interest rates on late payments of property taxes, most recently 7% properties with an assessed value of not more than $250,000[[29]](#footnote-30) and 18% for properties with an assessed value of over $250,000.[[30]](#footnote-31) To avoid accelerating mounting pressures on COVID-impacted property taxpayers, the proposed bills propose temporarily relaxing those interest rates under specific circumstances.

1. **COVID-19 Spending in New York City**

To date, the City has received approximately $2.8 billion in COVID-19 related funding, with obligations totaling approximately $2.3 billion. The budget includes funding received from federal, state or local sources, and the obligations represents the money that has been entered into a contract and has either been paid or will be paid at some point in the future. The agency with the largest COVID-19 budget is Department of Citywide Administrative Services with a current budget of $1.4 billion, or 52 percent, of the city’s total COVID-19 budget.

The chart below summarizes the budget and obligations for city agencies and offices as of May 8, 2020, as provided by the Council Finance Division.

**COVID-19 Spending in New York City**

|  |  |  |
| --- | --- | --- |
| **Agency** | **Budget** | **Obligations** |
| Department of Citywide Administrative Services | $1,442,521,255 | $1,235,900,027 |
| Office of Emergency Management | $379,000,000 | $317,117,340 |
| Department of Sanitation | $265,246,753 | $140,660,501 |
| Department of Design and Construction | $222,866,906 | $126,718,924 |
| Department of Small Business Services | $149,100,000 | $118,653,512 |
| Department of Health and Mental Hygiene | $125,633,592 | $72,664,165 |
| Department of Information Technology and Telecommunications | $88,063,646 | $71,025,795 |
| Department of Education | $0 | $53,956,971 |
| Fire Department | $8,307,997 | $45,112,211 |
| Department of Homeless Services | $50,000,000 | $36,738,699 |
| Department for the Aging | $7,387,407 | $25,331,399 |
| Police Department | $15,994,950 | $14,526,910 |
| Department of Social Services | $2,000,000 | $6,819,641 |
| Department of Transportation | $5,093,908 | $6,206,050 |
| Department of Correction | $0 | $5,115,072 |
| Department of Environmental Protection | $7,026,865 | $3,332,315 |
| Department of Parks and Recreation | $3,315,000 | $1,789,454 |
| Administration for Children's Services | $3,000,003 | $1,384,549 |
| District Attorney-Kings | $484,300 | $1,086,706 |
| District Attorney-New York | $0 | $945,990 |
| Mayoralty | $824 | $623,661 |
| Department of Buildings | $1,920,421 | $612,497 |
| Financial Information Services Agency | $0 | $566,688 |
| Department of Probation | $744,142 | $499,498 |
| Office of the Comptroller | $0 | $241,294 |
| Department of Finance | $0 | $239,982 |
| District Attorney-Queens | $18,286 | $217,054 |
| Department of Youth and Community Development | $366,581 | $166,865 |
| Department of Consumer Affairs | $174,483 | $136,493 |
| Office of Administrative Trials and Hearings | $0 | $119,010 |
| Office of Prosecution Special Narcotics | $0 | $84,695 |
| District Attorney-Richmond | $0 | $69,522 |
| Taxi and Limousine Commission | $58,613 | $63,724 |
| Civilian Complaint Review Board | $9,658 | $61,210 |
| Business Integrity Commission | $0 | $48,971 |
| Office of the Actuary | $0 | $24,979 |
| Office of Administrative Tax Appeals | $0 | $17,908 |
| Board of Correction | $0 | $6,349 |
| Equal Employment Practices Commission | $3,510 | $3,510 |
| Department or Records and Information Services | $2,533 | $2,533 |
| Department of Veterans' Services | $3,453 | $219 |
| Health and Hospitals Corporation | $0 | $0 |
| Housing Preservation and Development | $315,000 | $0 |
| Office of Payroll Administration | $0 | -$10,729 |
| **TOTAL** | **$2,778,660,086** | **$2,288,882,165** |

1. **Federal Stimulus Packages**

To date, Congress has passed four pieces of federal legislation appropriating funds to the federal government, states, and localities for purposes of funding direct, COVID-related expenses and addressing the financial impacts of the pandemic.

* 1. Phase 1 – Coronavirus Preparedness and Response Supplemental Appropriations Act

On March 6, 2020, the Coronavirus Preparedness and Response Supplemental Appropriations Act, 2020 was signed into law and was the federal government’s initial response to the virus.[[31]](#footnote-32) The bill provided $8.3 billion in emergency funding for federal agencies to respond to COVID-19. The stimulus package included $20 million for the SBA disaster loans program to support SBA’s administration of loan subsidies that would be made available to entities financially impacted as a result of the coronavirus.[[32]](#footnote-33) The bill also included a waiver removing restrictions on Medicare providers allowing them to offer telehealth services to beneficiaries, at an estimated cost of $500 million.[[33]](#footnote-34)

According to U.S. Senator for New York, Charles E. Schumer, the legislation provided nearly $1 billion directly to state, local, and tribal governments to conduct public health preparedness and response activities, including: surveillance and monitoring; laboratory testing to identify new cases; tracing to identify additional positive cases; infection control at the local level to prevent new cases; and mitigation activities.[[34]](#footnote-35)

* 1. Phase 2 – Families First Coronavirus Response Act

On March 18, 2020, the Families First Coronavirus Response Act or FFCRA (H.R. 6201) was signed into law.[[35]](#footnote-36) The legislation included $3.5 billion to provide immediate relief to individuals and businesses impacted by the virus, and expanded the coverage for COVID-19 testing, paid sick and family leave, food assistance, and unemployment benefits.[[36]](#footnote-37) According to Senator Schumer, the FFCRA provided critical healthcare funding to states and designated approximately $5.3 billion to New York in the form of Federal Medical Assistance Percentages (FMAPs).[[37]](#footnote-38) FMAPs are used in determining the amount of federal matching funds for state expenditures for assistance payments for certain social services, and State medical and medical insurance expenditures.[[38]](#footnote-39)

Senator Schumer also announced that the legislation provided $1 billion in additional unemployment benefits to states, unlocking tens of millions of new dollars to help New York as the virus’s economic impacts risk taking effect.[[39]](#footnote-40) The legislation also provides states, including New York, $15 million for meals homebound seniors might require and $1 billion for free coronavirus testing, paid sick leave for workers, and food assistance.[[40]](#footnote-41)

* 1. Phase 3 – Coronavirus Aid, Relief, and Economic Security Act

On March 27, 2020, the Coronavirus Aid, Relief, and Economic Security Act, or the CARES Act (H.R. 748) was enacted to provide an estimated $2.2 trillion stimulus package to battle the harmful effects of the COVID-19 pandemic.[[41]](#footnote-42) A few highlights of funding that will flow into the State and City budgets from the federal stimulus package are provided below.

* + 1. Direct Economic Stimulus Funding

The legislation provides $150 billion to use for expenditures incurred due to the public health emergency with respect to COVID-19 in the face of revenue declines.[[42]](#footnote-43) The distribution is based on population, and no state will receive a payment for Fiscal 2020 that is less than $1.3 billion.[[43]](#footnote-44) Approximately 45 percent of a state’s funds are set aside for local governments, with populations that exceed 500,000.[[44]](#footnote-45) New York is expected to receive an estimated $7.5 billion from the Coronavirus Relief Fund.[[45]](#footnote-46)

* + 1. Health Provisions

Of the $2.2 trillion, $140.4 billion was designated for HHS.[[46]](#footnote-47) Of the $140.4 billion in designated funding, New York State is estimated to receive an estimated $18 million from the CDC Emergency Grant.[[47]](#footnote-48)

* + 1. Human Services

Approximately, $6.3 billion was designated to the Administration for Children and Families (ACF).[[48]](#footnote-49) This funding was designated to go to a number of human services programs including $3.5 billion for the Child Care and Development Block Grant (CCDBG) to provide immediate assistance to childcare providers.[[49]](#footnote-50) Additionally, $900 million was designated for the Low-Income Home Energy Assistance Program (LIHEAP) to help families and to provide assistance.[[50]](#footnote-51) Of the designated funding, New York State is expected to receive $162 million for CCDBG Funding, and $28 million for LIHEAP.[[51]](#footnote-52)

* + 1. Education

Approximately, $30.8 billion was designated for an Education Stabilization Fund for states, school districts and institutions of higher education for costs related to COVID-19.[[52]](#footnote-53)

* + 1. Federal Emergency Management Agency (FEMA)

Approximately, $45 billion was designated for a Disaster Relief Fund.[[53]](#footnote-54) Of the $45 billion, $25 billion was designated for major disasters declared for certain states under the Stafford Act ￼and $45 million was designated for FEMA to expand information technology and communications capabilities and build capacity in response coordination efforts.[[54]](#footnote-55)

* + 1. Transportation

Approximately, $25 billion was allocated for the nation’s transit systems.[[55]](#footnote-56) Approximately $1 billion dollars was designated to Amtrak to ensure continued operations along the Northeast Corridor and long-distance routes.[[56]](#footnote-57) States will also receive a portion of this assistance to help meet their match obligations on state-supported routes. An estimated $3.8 billion in funding will go to the Metropolitan Transportation Authority.[[57]](#footnote-58)

* + 1. Agriculture

The CARES Act provided a number of food- and agriculture-related benefits.[[58]](#footnote-59) Among those benefits included approximately $15.5 billion to expand SNAP, $8.8 billion to children nutrition programs, and $450 million to The Emergency Food Assistance Program (TEFAP) to provide funding for commodities and distribution of emergency food assistance through community partners, including food banks.[[59]](#footnote-60)

* 1. Phase 3.5 - Paycheck Protection and Health Care Enhancement Act

On April 24, 2020, the Paycheck Protection Program and Health Care Enhancement Act (H.R. 266) was enacted to further respond to the COVID-19 outbreak by providing additional funding for small business loans, health care providers, and COVID-19 testing.[[60]](#footnote-61) The legislation provided $310 billion to the Paycheck Protection Program for small businesses, $100 billion to hospitals for aid and more testing capability, and $60 billion for small business disaster loans.[[61]](#footnote-62) The testing funding included in the legislation provided no less than $11 billion for states, localities, territories, tribes, tribal organizations, urban Indian health organizations, or health service providers to tribes, of which, and no less than $750 million was allocated to tribes and tribal organizations, and no less than $4.25 billion be allocated to States, localities, and territories according to a formula based on the relative number of COVID-19 cases.[[62]](#footnote-63)

1. **Federal Stimulus Aid to New York City**

The Executive Financial Plan recognized approximately $2 billion in federal aid related to the COVID-19 pandemic, all of it in Fiscal 2020. The Plan allocated $594 million in CARES Act funding in agency budgets for spending related to COVID-19. The Plan budgeted an additional $800 million from the CARES Act as revenue. This allocation reimbursed the City for a portion of its prior Medicaid spending. The Plan also recognized new federal support through grants from the CDC as a part of the CARES Act.

The Plan also recognized $250 million in FEMA revenue for overtime reimbursement for uniformed agencies. Additionally, the Plan projects $1.6 billion in FEMA reimbursements across agencies in Fiscal 2020 for COVID-19 related expenses. According to current guidelines, FEMA will reimburse the City for 70 percent of its approved COVID-19 related spending. This funding will be reimbursed upon approval from FEMA.

With respect to FMAP allocations, the City budgeted for $498 million in FMAP funding through Medicaid for Fiscal 2020 and $444 million in Fiscal 2021.

1. **Previous Funding Trackers**

In the past, when the City has received large influxes of funding from outside sources as a result of an unexpected event, it has created online funding trackers to allow the public to monitor the progress and results of spending. Previous examples include trackers set up to track spending of federal stimulus funds after the Great Recession in 2008 and funds received after Hurricane Sandy in 2012. It is the goal of the City Council to establish a similar mechanism for funds provided to and spent by New York City as a result of COVID-19.

1. NYC Stat Stimulus Tracker

To respond to the financial crisis in 2008, President Barack Obama signed into law the American Recovery and Reinvestment Act of 2009 (ARRA), commonly referred to as the “Recovery Act” or “Stimulus Package” on February 17, 2009.[[63]](#footnote-64) The goals of the bill were achieved by providing an initial appropriation of $787 billion in tax cuts and benefits, funding for entitlement programs such as unemployment benefits, and funding for federal contract, grants, and loans.[[64]](#footnote-65) The following month, the New York City Mayor's Office of Operations and the New York City Department of Information Technology and Telecommunications created the NYC Stat Stimulus Tracker, an online database to help the public track federal stimulus funds appropriated to, and used by, New York City.[[65]](#footnote-66)

Not only was the Stimulus Tracker created rapidly, the Stimulus Tracker allowed New Yorkers to track the City's use of federal stimulus/recovery funds through interactive features and easy-to-read charts and graphs at project, contract, and payment levels.[[66]](#footnote-67) The tracker provided a funding summary, which gave an overview of all stimulus dollars allocated to date; funding details, which provided detailed information about projects and programs in each major category of stimulus funding; and the number of jobs created and maintained as a result of the Stimulus funding.[[67]](#footnote-68) New Yorkers were also to view projects occurring in locations throughout the city through the use of mapping technologies.[[68]](#footnote-69) The Stimulus Tracker allowed the public and government officials, to follow federal funding progress at project, contract, and payment levels and tied public outcomes to money spent

1. Hurricane Sandy Tracker

Similar to the Stimulus Tracker, in December of 2013, the City Council passed legislation that became Local Law 140, creating a database to track the expenditure of funds in connection with recovery efforts in the wake of Superstorm Sandy.[[69]](#footnote-70) Referred to as the Sandy Funding Tracker, the database was to improve transparency, accessibility of information and accountability for how Sandy funds are used.[[70]](#footnote-71) Additionally, the database was to be used to track key performance measurements such as jobs created and maintained.[[71]](#footnote-72)

The legislation required the City to establish a searchable, interactive online database to be updated monthly that includes summaries of the administration of Superstorm Sandy funds (defined as local, State, or federal funds in excess of $100,000 provided to a recipient to recover or rebuild from Superstorm Sandy).[[72]](#footnote-73) For each project (and construction, services or programs paid for with Sandy funds) the database was required to include information about the contractor, the project, and funding. The data provided for such projects was required to be aggregated by zip code.[[73]](#footnote-74) In order to track the companies earning money from the rebuilding effort and whether local companies and workers are being included in the process the legislation required various reporting on contracts and subcontracts. It also was required to provide data that would allow an analysis of job creation and retention relating to the rebuilding and resiliency effort.

1. **Legislative Analysis**
	1. Analysis of Int. No. 1952 (sponsored by Council Member Gibson)

Int. 1952 would require the City to create a public database on its website that would track expenditures of federal, state and local funds for addressing COVID-19, including city procurement contracts, grants and loans.

Section 1 of Int. No. 1952 would define key terms for the purposes of this local law.

Section 2 of Int. No. 1952 would require the Mayor to establish and maintain a public online searchable and interactive database on the city’s website, no later than 90 days following the effective date of this local law. Such database would be required to include summaries of the administration of COVID-19 funds and be in a format that would allow automated processing. The information contained in the database would be disaggregated by federal, state and local COVID-19 funds and include, but not be limited, to the following:

* For each city procurement contract associated with COVID-19 funding, the database would be required to include the name of the contract vendor, contract identification number, purpose of the contract, original contract value in dollars, revised contract value in dollars (if applicable), method of award, original contract start and end date, revised contract end date (if applicable), contract status and information on the contract recipient's qualification for receipt of COVID-19 funds for a COVID-19 funded project; and
* For each grant or loan issuance associated with COVID-19 funding, the database would be required to include the recipient name, the recipient’s zip code, grant or loan name, the purpose of the grant or loan, the grant or loan award amount, whether the grant or loan was subject to a selective award process and the nature of that process, award status and information on the grant or loan recipient's qualification for receipt of COVID-19 funds for a COVID-19 funded project.

Section 2 would further require that for each contract, grant or loan reported in the database pursuant to this section to include the amount of COVID-19 funds spent by contract vendor or recipient.

Section 3 of Int. No. 1952 would require that the website required by this local law not be used to distribute information, which if disclosed, would jeopardize compliance with any local, state or federal law, threaten public health, welfare or safety, or harm the competitive economic position of any party.

Section 4 of Int. No. 1952 would require that the database required in Section 2 of this local law be updated on a monthly basis.

Section 5 of Int. No. 1952 would provide that this local law would not create a private right of action to enforce its provisions. It would also provide that failure to comply with the provisions of this local law would not result in liability for the city.

Section 6 of Int. No. 1952 would provide that no reporting on any contract entered prior to the effective date of this local law would be required if the reporting requirements of this local law would require the city to collect information that is not available and that cannot be reasonably obtained.

Section 7 of Int. No. 1952 would provide that if any provision of this local law, or its application, be adjudged by any court to be invalid or unconstitutional, such judgement would not impair or invalidate the remainder of the local law.

Section 8 of Int. No. 1952 would provide that any data maintained pursuant to this local law would also be subject to the requirements of the Open Data Law.

Section 9 of Int. No. 1952 would provide that the local law takes effect immediately.

* 1. Analysis of Preconsidered Int. No. \_\_ (sponsored by Council Member Chin)

Preconsidered Int. No. \_\_ would require DOF to offer agreements to defer real property tax liability for the installment of real property tax otherwise due and payable as of July 1, 2020 on real property with an assessed value exceeding two hundred fifty thousand dollars owned by certain property owners impacted by COVID-19.

Section 1 would require DOF to offer agreements to defer real property tax liability for the installment of real property tax otherwise due and payable as of July 1, 2020. The deferrals would be available to owners of real property with an assessed value exceeding two hundred fifty thousand dollars which either (1) was occupied by an active business or trade on March 7, 2020 that became subject to seating, occupancy or on-premises service limitations pursuant to an executive order issued by the governor or mayor between March 7, 2020 and June 30, 2020 or (2) experienced an unexpected decline in income during the period March 1, 2020 through June 30, 2020. The interest rate imposed on the deferred property tax would be the same as the interest rate set by the commissioner of finance on underpayments of general corporation tax. The deferral agreement would require that the property owner pays 25 percent of the taxes due on July 1, 2020 by October 1, 2020 and the remainder by May 1, 2021. The agreement would also require the property owner to provide to any commercial, residential, or institutional tenant or lessee at the subject property a forbearance on rent with an interest rate on late rent not to exceed one-quarter the rate applicable to the property owner’s own unpaid deferred taxes. Additionally, DOF would be required to conduct outreach to advertise the availability of both deferral agreements and installment agreements. Finally, DOF would be required to issue a report on deferral agreements no later than November 1, 2020.

Section 2 would provide that the local law would take effect immediately, except that if it becomes law after July 1, 2020, it would be retroactive to and deemed to have been in full force and effect as of July 1, 2020.

* 1. Analysis of Preconsidered Int. No. \_\_ (sponsored by the Public Advocate)

Preconsidered Int. No. \_\_ would require DOF to offer agreements to defer real property tax liability for the installment of real property tax otherwise due and payable as of July 1, 2020 on real property with an assessed value of two hundred fifty thousand dollars or less owned by certain property owners impacted by COVID-19.

Section 1 would require DOF to offer agreements to defer real property tax liability, without interest or penalty, for the installment of real property tax otherwise due and payable as of July 1, 2020, until October 1, 2020 to certain property owners. Eligible property owners would own real property with an assessed value of two hundred fifty thousand dollars or less that serves as their primary residence, have experienced economic hardship relating to COVID-19, and have a combined annual income of two hundred thousand dollars or less. Additionally, DOF would be required to conduct outreach to advertise the availability of both deferral agreements and installment agreements. Finally, DOF would be required to issue a report on deferral agreements no later than November 1, 2020.

Sections 2, 3, and 4 would amend section 11-322.1 of the Administrative Code, as added by local law 45 for the year 2019, to increase the income threshold for eligibility for DOF’s extenuating circumstances income-based installment agreement, where the qualifying extenuating circumstance is as a result of circumstances relating COVID-19, from $58,399 to $200,000.

Section 5 would provide that the local law takes effect immediately, except that if it becomes law after July 1, 2020, it would be retroactive to and deemed to have been in full force and effect as of July 1, 2020.

Int. No. 1952

By Council Members Gibson, Treyger, Lander, Brannan, Rosenthal, Kallos, Louis, Richards, Rose, Moya and Chin

..Title

A Local Law in relation to the creation of a database to track the expenditure of funds in connection with COVID-19

..Body

Be it enacted by the Council as follows:

Section 1. Definitions. For purposes of this local law, the following terms have the following meanings:

City. The term “city” means the city of New York.

COVID-19. The term “COVID-19” means the 2019 novel coronavirus or 2019-nCoV.

COVID-19 funded projects. The term “COVID-19 funded projects" means any services, goods or materials, programs or construction paid for, in whole or in part, with any COVID-19 funds.

COVID-19 funds. The term “COVID-19 funds” means any federal, state or local funds allocated to any city department to provide assistance for preventing COVID-19 spread among the population, containing or treating COVID-19 or mitigating the effects of COVID-19 that are administered or disbursed by the city and provided to a recipient in an amount exceeding $100,000.

Recipient. The term “recipient” means any person or entity, including any individual, sole proprietorship, public authority, partnership, association, joint venture, limited liability company, corporation or any other form of doing business, awarded COVID-19 funds.

§ 2. No later than 90 days following the effective date of this local law, the mayor shall establish and maintain a public online searchable and interactive database on the website of the city that shall include summaries of the administration of COVID-19 funds as set forth in this local law. The data included in such database shall be available in a format that permits automated processing and shall be available without any registration requirement, license requirement or restrictions on their use, provided that the city may require a third party providing to the public any data from such database, or any application utilizing such data, to explicitly identify the source and version of the data, and a description of any modifications made to such data. The database shall include but not be limited to the following information, which shall be disaggregated by federal, state and local COVID-19 funds, and, for federal funds, by the source of such funds:

a. For each executed city procurement contract associated with COVID-19 funding, the name of the contract vendor, contract identification number, purpose of the contract, original contract value in dollars, revised contract value in dollars, if applicable, method of award, original contract start and end date, revised contract end date, if applicable, contract status and information on the contract recipient's qualification for receipt of COVID-19 funds for a COVID-19 funded project;

b. For each grant or loan issuance associated with COVID-19 funding, the recipient name, the recipient’s zip code, grant or loan name, the purpose of the grant or loan, the grant or loan award amount, whether the grant or loan was subject to a selective award process and the nature of that process, award status and information on the grant or loan recipient's qualification for receipt of COVID-19 funds for a COVID-19 funded project; and

c. For each contract, grant or loan reported pursuant to subdivisions a and b of this section, the amount of COVID-19 funds spent by the contract vendor or recipient.

§ 3. Notwithstanding the provisions of this local law, the website required pursuant to this local law shall not be used to distribute information which, if disclosed, would jeopardize compliance with local, state or federal law, threaten public health, welfare, or safety, or harm the competitive economic position of a party.

§ 4. The public online database prescribed in section 2 of this local law shall be updated on a monthly basis.

§ 5. This local law shall not be construed to create a private right of action to enforce its provisions. Failure to comply with this local law shall not result in liability for the city. The city shall not be deemed to warranty the completeness, accuracy, content or fitness for any particular purpose or use of any information provided by the city pursuant to this local law, including but not limited to information provided to the city by a third party or information provided by the city that is based upon information provided by a third party.

§ 6. This local law shall not require reporting on any contracts entered into prior to the effective date of this local law where the reporting requirements of this local law would require collecting information that is not available to the city, and cannot reasonably be obtained by the city.

§ 7. If any provision of this local law or the application thereof shall for any reason be adjudged by any court of competent jurisdiction to be invalid or unconstitutional, such judgment shall not effect, impair or invalidate the remainder of this local law.

§ 8. Data maintained pursuant to this local law shall also be subject to chapter 5 of title 23 of the administrative code, where such chapter is otherwise applicable.

§ 9. This local law takes effect immediately.

NAB

LS #14948/15099

5/20/20 1:45PM

Preconsidered Int. No.

By Council Member Chin

A Local Law in relation to the deferral of property tax liability on real property with an assessed value exceeding two hundred fifty thousand dollars owned by certain property owners impacted by COVID-19

Be it enacted by the Council as follows:

Section 1. a. As used in this local law, the following terms have the following meanings:

COVID-19. The term “COVID-19” means the 2019 novel coronavirus or 2019-nCoV.

Department. The term “department” means the department of finance.

Deferral agreement. The term “deferral agreement” means an agreement between the department and a property owner to defer the payment of real property tax for the installment of real property tax otherwise due and payable as of July 1, 2020 by the terms of this section.

Income. The term “income” means the amount that would be reported by the property owner on an income and expense statement required pursuant to section 11-208.1 of the administrative code of the city of New York; provided that if no income and expense statement is required to be filed for the subject property “income” means the amount that would be so reported if such an income and expense statement were required.

b. Notwithstanding any inconsistent provision of law or rule, a property owner whose real property has an assessed value exceeding two hundred fifty thousand dollars, and who satisfies the requirements described in subdivision d of this local law, may enter into a deferral agreement.

c. For purposes of this section, property held in the cooperative form of ownership shall be deemed to have an assessed value of over two hundred fifty thousand dollars if the property’s assessed value divided by the number of residential dwelling units is more than two hundred fifty thousand dollars per unit.

d. To be eligible to enter into a deferral agreement, an applicant must demonstrate that the following requirements are met: 1. the applicant is a property owner and the subject property was occupied by an active business or trade on March 7, 2020 that became subject to seating, occupancy or on-premises service limitations pursuant to an executive order issued by the governor or mayor between March 7, 2020 and June 30, 2020; or

2. Experienced an unexpected decline in income during any length of time no shorter than 30 days during the period March 1, 2020 through June 30, 2020 as compared to a period of the same length at any point since March 1, 2019, that was greater than or equal to the real property tax liability thereon due on July 1, 2020.

e. The interest rate imposed on the property tax liability deferred pursuant to a deferral agreement shall be the same as the interest rate set by the commissioner of finance pursuant to paragraph 5 of section 11-687 of the administrative code of the city of New York for the underpayment of taxes due pursuant to chapter 6 of title 11 of the administrative code of the city of New York.

f. The deferral agreement shall require:

1. that the property owner pay 25 percent of the taxes due on July 1, 2020 by October 1, 2020 and the remainder of the such taxes due by May 1, 2021, with applicable interest;

2. if applicable, that the property owner provides any commercial, residential, or institutional tenant or lessee at the subject property, irrespective of any lease terms to the contrary, the option for a forbearance on rent with an interest rate on late lease payments that shall not exceed one-quarter the rate applicable to the property owner’s own unpaid deferred taxes, and no late payment penalties, starting at any point of tenant or lessee’s choosing during the period commencing April 1, 2020 and continuing until three months after the property owner becomes current with outstanding real property taxes and sewer rents, sewer surcharges, and water rents on the subject property; and

3. if applicable, that the property owner provides notice to all tenants of the interest rates on late lease payments and the suspension of late payment penalties within 15 days of the department’s approval of the deferral agreement application for the subject property, and a second notice advising tenants of the end of such interest rate and of the restoration of any late payment penalties at least 30 days before the property owner is eligible to do so.

g. A property owner’s failure to adhere to the requirements of this subdivision will result in application of the otherwise applicable interest rate on unpaid real property taxes, in accordance with section 11-224.1 of the administrative code of the city of New York, until the owner has cured any missed payments to the city and refunded any tenant overcharges.

h. A complete application must be submitted to, and approved by, the department. Upon the submission of a deferral agreement application, the department shall provide the applicant with a notice that the application has been received by the department.

i. The department shall conduct outreach to advertise the availability of the deferral agreements that are subject of this section.

j. The department shall provide information regarding the availability of the installment agreements provided for in section 11-322 of the administrative code of the city of New York to all applicants for a deferral agreement under this section.

k. The department shall issue a report on the deferral agreements established pursuant to this section. Such reports shall be submitted to the speaker of the council and published on the department's website no later than November 1, 2020 and shall include, but not be limited to, the following information, disaggregated by borough:

1. the total number of applications received;

2. the total number of applications approved;

3. the total number of applications denied;

4. the aggregate value of property tax liability deferred by all approved deferral agreements.

§ 2. This local law takes effect immediately, except that if it becomes law after July 1, 2020, it is retroactive to and deemed to have been in full force and effect as of July 1, 2020.

NAB

LS #6347

6/7/2020

Preconsidered Int. No.

By The Public Advocate (Mr. Williams) and Council Members Kallos and Lander

A Local Law in relation to the deferral of property tax liability on real property with an assessed value of two hundred fifty thousand dollars or less owned by certain property owners impacted by COVID-19

Be it enacted by the Council as follows:

Section 1. a. As used in this local law, the following terms have the following meanings:

COVID-19. The term “COVID-19” means the 2019 novel coronavirus or 2019-nCoV.

COVID-19 state disaster emergency. The term “COVID-19 state disaster emergency” means the state disaster emergency declared by the governor in executive order number 202 issued on March 7, 2020.

Department. The term “department” means the department of finance.

Deferral agreement. The term “deferral agreement” means an agreement between the department and a property owner to defer real property tax liability without interest or penalty for the installment of real property tax otherwise due and payable as of July 1, 2020, until October 1, 2020.

Income. The term “income” means the adjusted gross income for federal income tax purposes as reported on an applicant's most recently filed federal or state income tax return, subject to any subsequent amendments or revisions; provided that if no such return was filed, “income” means the adjusted gross income that would have been so reported if such a return had been filed.

b. Notwithstanding any inconsistent provision of law or rule, a property owner whose real property has an assessed value of two hundred fifty thousand dollars or less, and who satisfies the requirements described in subdivision d of this section, may enter into a deferral agreement.

c. For purposes of this section, property held in the cooperative form of ownership shall be deemed to have an assessed value of two hundred fifty thousand dollars or less if the property’s assessed value divided by the number of residential dwelling units is two hundred fifty thousand dollars or less per unit.

d. To be eligible to enter into a deferral agreement, an applicant must demonstrate that the following requirements are met: 1. The applicant is a property owner and the subject property is such owner’s primary residence. Hospitalization or a temporary stay in a nursing home or rehabilitation facility for a period of not more than three years shall not be considered a change in primary residence.

2. (a) Between March 7, 2020 and June 30, 2020 the property owner experienced two or more weeks in which (i) the property owner claimed federal or state unemployment insurance benefits in connection with a claim that was filed on or after March 7, 2020 or (ii) the property owner worked fewer than three days and earned less than $504 because of one or more of the following situations:

(1) the property owner was diagnosed with COVID-19 or was experiencing symptoms of COVID-19 and seeking a medical diagnosis;

(2) a member of the property owner’s household was diagnosed with COVID-19;

(3) the property owner was providing care for a family member or a member of the property owner’s household who was diagnosed with COVID-19;

(4) the property owner became unemployed, partially unemployed, or could not commence employment as a direct result of COVID-19 or the state disaster emergency;

(5) a member of the property owner’s household for whom the person had primary caregiving responsibility was unable to attend school or another facility that was closed as a direct result of the COVID-19 state disaster emergency and such school or facility care was required for the person to work;

(6) the property owner was unable to reach the person’s place of employment because of a quarantine imposed as a direct result of the COVID-19 state disaster emergency;

(7) the property owner was unable to reach the person’s place of employment because the person had been advised by a health care provider to self-quarantine due to concerns related to COVID-19;

(8) the property owner was scheduled to commence employment and did not have a job or was unable to reach the job as a direct result of the COVID-19 state disaster emergency;

(9) the property owner became primarily responsible for providing financial support for the household of such person because the previous head of the household died as a direct result of COVID-19;

(10) the property owner quit a job as a direct result of COVID-19; or

(11) the property owner’s place of employment was or is closed as a direct result of the COVID-19 state disaster emergency;

(b) the property owner is being held liable for a debt or other obligation of a business that was subject to seating, occupancy or on-premises service limitations pursuant to an executive order issued by the governor or mayor between March 7, 2020 and the June 30, 2020; or

(c) the property owner was not paid rental income which was due to such property owner on a dwelling unit within the property for which the property owner is applying for a deferral agreement because the tenant of such dwelling unit claimed loss of income as a result of COVID-19.

3. The combined income of the applicant and of all the additional property owners shall not exceed $200,000.

4. For residential property held in the cooperative form of ownership, the cooperative must demonstrate that at least 20 percent of the dwelling units held in such common ownership meet the criteria enumerated in paragraphs 1 through 3 of this subdivision.

e. A complete application must be submitted to, and approved by, the department. Upon the submission of a deferral agreement application, the department shall provide the applicant with a notice that the application has been received by the department.

f. An applicant whose application is denied by the department must pay all real property taxes otherwise due on July 1, 2020 within 15 days of notification of such denial. If such liability is not paid in full within the 15 days, interest shall be imposed on any unpaid amounts in accordance with 11-224.1 of the administrative code of the city of New York beginning on July 15, 2020.

g. If a property owner has not paid the tax liability that was subject to the deferral agreement in full by October 15, 2020, interest shall be imposed on any unpaid amounts in accordance with 11-224.1 of the administrative code of the city of New York, unless such property owner has (i) entered into an installment agreement pursuant to sections 11-322 or 11-322.1 of the administrative code of the city of New York with the department for the payment of the delinquent amounts,  or (ii) or submitted an application for such an installment agreement that is pending with the department. In the event that the department subsequently denies such application, the applicant shall have 15 days from notification that such application has been denied to pay all unpaid deferred tax liability without interest thereon before interest will be imposed.

h. The department shall conduct outreach to advertise the availability of the deferral agreements that are subject of this section.

i. The department shall provide information regarding the availability of the installment agreements provided for in sections 11.322 and 11-322.1 of the administrative code of the city of New York to all applicants for a deferral agreement under this section.

j. The department shall issue a report on the deferral agreements established pursuant to this section. Such reports shall be submitted to the speaker of the council and published on the department's website no later than November 1, 2020 and shall include, but not be limited to, the following information, disaggregated by borough:

1. the total number of applications received;

2. the total number of applications approved;

3. the total number of applications denied;

4. the aggregate value of property tax liability deferred by all approved deferral agreements.

§ 2. Paragraph 3 of subdivision c of section 11-322.1 of the administrative code of the city of New York, as added by local law 45 for the year 2019, is amended to read as follows:

3. The combined income of the applicant and of all the additional property owners may not exceed $58,399 for the income tax year immediately preceding the date of the application for the installment agreement, except that the combined income for purposes of an extenuating circumstances income-based installment agreement pursuant to subdivision n of this section where the qualifying extenuating circumstance is as a result of circumstances relating to the 2019 novel coronavirus or 2019-nCoV shall not exceed $200,000. The department shall promulgate rules that establish a process for an applicant to seek an exception from the requirement that income information from all additional property owners be provided in cases of hardship.

§ 3. Subparagraph b of paragraph 2 of subdivision h of section 11-322.1 of the administrative code of the city of New York, as added by local law 45 for the year 2019, is amended to read as follows:

(b) the combined income of such applicant and of all the additional property owners does not exceed $58,399, or $200,000 for an extenuating circumstances income-based installment agreement pursuant to subdivision n of this section where the qualifying extenuating circumstance is as a result of circumstances relating to the 2019 novel coronavirus or 2019-nCoV, for the income tax year immediately preceding the date of the renewal of such installment agreement, except that an applicant for the renewal of a fixed length income-based installment agreement pursuant to subdivision m of this section is not required to submit income information.

§ 4. Paragraph 6 of subdivision j of section 11-322.1 of the administrative code of the city of New York, as added by local law 45 for the year 2019, is amended to read as follows:

6. If the combined income of all of the property owners exceeds $58,399, or $200,000 for an extenuating circumstances income-based installment agreement pursuant to subdivision n of this section where the qualifying extenuating circumstance is as a result of circumstances relating to the 2019 novel coronavirus or 2019-nCoV, for the income tax year immediately preceding the date of making a renewal application pursuant to subdivision h of this section, the applicant shall pay all taxes and charges imposed against the property after the date of such renewal application as such taxes and charges become due, in addition to the payment amount set forth in such installment agreement.

§ 5. This local law takes effect immediately, except that if it becomes law after July 1, 2020, it is retroactive to and deemed to have been in full force and effect as of July 1, 2020.

NAB

LS #14455

6/7/2020

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2. New York City Department of Health, New York City Confirms A Second COVID-19 Case, Mar. 3, 2020, available at <https://www1.nyc.gov/site/doh/about/press/pr2020/city-confirms-second-covid-19-case.page>. [↑](#footnote-ref-3)
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6. See id at *supra* note 3. [↑](#footnote-ref-7)
7. *See id.*  [↑](#footnote-ref-8)
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12. New York State Restaurant Association “Restaurant industry impact survey: New York State”, April, 2020, available at: <https://www.nysra.org/uploads/1/2/1/3/121352550/restaurant_industry_impact_survey___new_york_state__2_.pdf>. [↑](#footnote-ref-13)
13. *See id.* [↑](#footnote-ref-14)
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42. *See* National Conference of State Legislatures, *COVID-19 Stimulus Bill: What It Means for States*, available at <https://www.ncsl.org/Portals/1/Documents/statefed/COVID-19-Stimulus-Bill_3-27-20.pdf> (last accessed on April 2, 2020). [↑](#footnote-ref-43)
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48. *See COVID-19 Stimulus Bill: What It Means for States, supra* note 45*.* [↑](#footnote-ref-49)
49. *See id.* [↑](#footnote-ref-50)
50. *See id.* [↑](#footnote-ref-51)
51. *See Coronavirus Emergency Response, supra* note 50*.* [↑](#footnote-ref-52)
52. *See COVID-19 Stimulus Bill: What It Means for States, supra* note 45*.*  [↑](#footnote-ref-53)
53. *See id.* [↑](#footnote-ref-54)
54. *See id.* [↑](#footnote-ref-55)
55. *See id.* [↑](#footnote-ref-56)
56. *See id.* [↑](#footnote-ref-57)
57. *See* United States House Representative Sean Patrick Maloney for New York’s 18th District, *CARES Act: New York Impact*, available at <https://seanmaloney.house.gov/sites/seanmaloney.house.gov/files/CARES%20ACT-%20NEW%20YORK%20IMPACT.pdf> (last accessed on June 9, 2020). [↑](#footnote-ref-58)
58. *See id.* [↑](#footnote-ref-59)
59. *See* *CARES Act: New York Impact*, *supra* note 60. [↑](#footnote-ref-60)
60. *See* Paycheck Protection Program and Health Care Enhancement Act, Public Law No. 116-139, available at <https://www.congress.gov/bill/116th-congress/house-bill/266> (last accessed on June 8, 2020). [↑](#footnote-ref-61)
61. *See* National Conference of State Legislatures, Tres York and Haley Nicholson, [*A Quick Review of the Paycheck Protection Program and Health Care Enhancement Act,* available at https://www.ncsl.org/blog/2020/04/22/a-quick-review-of-the-paycheck-protection-program-and-health-care-enhancement-act.aspx](https://www.ncsl.org/blog/2020/04/22/a-quick-review-of-the-paycheck-protection-program-and-health-care-enhancement-act.aspx) (last accessed on June 8, 2020). [↑](#footnote-ref-62)
62. *See id.* [↑](#footnote-ref-63)
63. *See* ([Pub.L. 111–5](http://www.law.cornell.edu/jureeka/index.php?doc=USPubLaws&cong=111&no=5)), 123 Stat. 115 (Feb 17, 2009). [↑](#footnote-ref-64)
64. *See id*. In 2011, the original expenditure estimate of $787 billion was increased to $840 billion to be in line with the President's 2012 budget and with scoring changes made by the Congressional Budget Office since the enactment of the Recovery Act. Since its enactment in February 2009, $803.1billion has been paid out. *See* the Recovery.gov website, Home, available at <http://www.recovery.gov/Pages/default.aspx>

(last accessed November 11, 2013). [↑](#footnote-ref-65)
65. See NYC Stat Stimulus Tracker, available at <http://www.nyc.gov/html/ops/nycstim/html/home/home.shtml> (last accessed November 11, 2013). [↑](#footnote-ref-66)
66. *See id.* [↑](#footnote-ref-67)
67. *See id.* [↑](#footnote-ref-68)
68. *See id.* [↑](#footnote-ref-69)
69. *See* The New York City Council Website, available at: <https://legistar.council.nyc.gov/LegislationDetail.aspx?ID=1419832&GUID=5902C0D5-CDF7-492C-AD73-DFA089487BCC&Options=Advanced&Search>= [↑](#footnote-ref-70)
70. *See id.* [↑](#footnote-ref-71)
71. *See id.* [↑](#footnote-ref-72)
72. *See* Administrative Code §6-138(a)(1). [↑](#footnote-ref-73)
73. *See* Administrative Code §6-138(b)(1). [↑](#footnote-ref-74)