



Legislation Text

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Res. No. 53

Resolution calling upon Governor Paterson and the New York State Legislature to enact legislation that would amend the J-51 Tax Exemptions/Tax Abatement Program to include costs associated with sidewalk bridging, scaffolding, engineers, and architects as part of reimbursable expenses for the renovation of landmarked buildings.

By Council Members Lappin, Dickens and James

Whereas, The J-51 Tax Exemptions/Tax Abatement Program (J-51 Program) is authorized by Section 489 of the New York State Real Property Tax Law and Section 11-243 of the New York City Administrative Code; and

Whereas, The J-51 Program provides real estate tax benefits to owners of residential real property who perform certain rehabilitation work on their properties; and

Whereas, The J-51 Program also grants tax benefits to owners of non-residential buildings who convert their buildings to residential use; and

Whereas, The J-51 Program was originally enacted in 1955 to encourage landlords to upgrade cold water flats by installing central heat and hot water systems; and

Whereas, The J-51 Program has since been expanded to provide benefits for most major capital improvements, certain repairs, and conversions of buildings for residential use; and

Whereas, The J-51 Program provides full cost benefits for work performed pursuant to a Landmarks Preservation Commission permit; and

Whereas, The inclusion of costs associated with sidewalk bridging, scaffolding, engineers, and architects as part of reimbursable expenses for the renovation of landmarked buildings is a desirable and beneficial inclusion in the J-51 Program; now, therefore, be it

Resolved, That the Council of the City of New York calls upon Governor Paterson and the New York State Legislature to enact legislation that would amend the J-51 Tax Exemptions/Tax Abatement Program to include costs associated with sidewalk bridging, scaffolding, engineers, and architects as part of reimbursable expenses for the renovation of landmarked buildings.

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