



Legislation Details (With Text)

File #: Int 1034-2024 **Version:** * **Name:** Notices in connection with rent increase exemptions, real property tax abatements, and exemptions from payments in lieu of taxes for certain properties occupied by senior citizens or persons with disabilities.

Type: Introduction **Status:** Committee

In control: Committee on Housing and Buildings

On agenda: 9/12/2024

Enactment date: **Enactment #:**

Title: A Local Law to amend the administrative code of the city of New York, in relation to notices in connection with rent increase exemptions, real property tax abatements, and exemptions from payments in lieu of taxes for certain properties occupied by senior citizens or persons with disabilities

Sponsors:

Indexes:

Attachments: 1. Summary of Int. No. 1034, 2. Int. No. 1034, 3. Hearing Transcript - Stated Meeting 9-12-24, 4. September 12, 2024 - Stated Meeting Agenda

Date	Ver.	Action By	Action	Result
9/12/2024	*	City Council	Introduced by Council	
9/12/2024	*	City Council	Referred to Comm by Council	

Int. No. 1034

By Council Members Menin, Gennaro and Vernikov

A Local Law to amend the administrative code of the city of New York, in relation to notices in connection with rent increase exemptions, real property tax abatements, and exemptions from payments in lieu of taxes for certain properties occupied by senior citizens or persons with disabilities

Be it enacted by the Council as follows:

Section 1. Chapter 3 of title 26 of the administrative code of the city of New York is amended by adding a new section 26-406.1 to read as follows:

§ 26-406.1 Notice of rent increase exemptions and tax abatement. a. General notice. (1) The department of finance or such other agency as the mayor may designate shall notify, or cause to be notified, each eligible head of household about the senior citizen rent increase exemption and disability rent increase exemption and shall also notify, or cause to be notified, each landlord of the tax abatements available pursuant to section 26-406.

(2) (a) The department of finance or such other agency as the mayor may designate shall send a notice or legend to each eligible head of household via mail which reads substantially as follows: “IF YOU ARE A SENIOR CITIZEN OR A PERSON WITH A DISABILITY YOU MAY BE ENTITLED TO A RENT INCREASE EXEMPTION. For further information please call or write (insert the department of finance or such other agency as the mayor may designate) at (insert agency telephone number and address), which shall provide additional information on the exemption programs and all necessary forms and applications.” The commissioner of finance or the head of such other agency as the mayor may designate shall include with such notice or legend detailed information about the eligibility requirements, necessary application forms, and filing deadlines for the senior citizen rent increase exemption and the disability rent increase exemption.

(b) The department of finance or such other agency as the mayor may designate shall also send a notice or legend to the landlord with each tax bill, which reads substantially as follows: “YOU MAY BE ELIGIBLE FOR A TAX ABATEMENT IF ANY OF THE TENANTS IN A DWELLING UNIT ON YOUR PROPERTY RECEIVES A SENIOR CITIZEN RENT INCREASE EXEMPTION OR A DISABILITY RENT INCREASE EXEMPTION. For further information please call or write (insert the department of finance or such other agency as the mayor may designate) at (insert agency telephone number and address), which shall provide additional information on the exemption programs and all necessary forms and applications.” The commissioner of finance or the head of such other agency as the mayor may designate shall include with such notice or legend detailed information about the eligibility requirements, necessary application forms, and filing deadlines for the applicable tax abatement.

(3) A second copy of the notices required by paragraph (2) of this subdivision shall be sent to both the eligible head of household and to the landlord 30 days prior to the real property tax filing deadline.

b. Renewal notice. The department of finance or such other agency as the mayor may designate shall notify, or cause to be notified, each eligible head of household about the renewal requirements for the senior citizen rent increase exemption and disability rent increase exemption at least 60 days before each applicable

rent increase exemption renewal application deadline. Such renewal notice shall read substantially as follows: “YOU ARE ADVISED THAT YOUR RENEWAL APPLICATION FOR THE SENIOR CITIZEN RENT INCREASE EXEMPTION OR DISABILITY RENT INCREASE EXEMPTION MUST BE FILED WITH THE DEPARTMENT OF FINANCE NO LATER THAN (ENTER DATE).” The commissioner of finance or the head of such other agency as the mayor may designate shall include with such renewal notice the necessary renewal application forms for the senior citizen rent increase exemption and the disability rent increase exemption.

c. Removal notice. The department of finance or such other agency as the mayor may designate shall notify, or cause to be notified, each eligible head of household when such person’s senior citizen rent increase exemption or disability rent increase exemption is at risk of being removed for reasons other than such person’s failure to file a renewal application. Such removal notice shall read substantially as follows: “YOU ARE ADVISED THAT YOUR SENIOR CITIZEN RENT INCREASE EXEMPTION OR DISABILITY RENT INCREASE EXEMPTION IS AT RISK OF BEING REMOVED (IDENTIFY REASON FOR REMOVAL). You are encouraged to contact (insert the department of finance or such other agency as the mayor may designate) at (insert agency telephone number and address) for additional information, including how you may re-enroll.”

d. Third party notice. (1) An eligible head of household may request that a notice be sent to an adult third party. Such request shall be made on a form prescribed by the commissioner of finance, and shall be submitted to the department of finance or such other agency as the mayor may designate. The designated third party must consent to such designation in a part of such form provided therefor. Such request shall be effective upon receipt by the department of finance or such other agency as the mayor may designate. The department of finance or such other agency as the mayor may designate shall maintain a list of all eligible heads of households who have requested third party notices pursuant to this paragraph.

(2) The department of finance or such other agency as the mayor may designate shall send a renewal

notice to the designated third party whenever a renewal notice is sent to the eligible head of household; provided that no such renewal notice need be sent in the first year if the third party notice request was not received by the department of finance or such other agency as the mayor may designate at least 60 days before the applicable exemption renewal application deadline. Such renewal notice shall read substantially as follows: “ON BEHALF OF (IDENTIFY SENIOR CITIZEN(S) OR PERSON(S) WITH A DISABILITY), YOU ARE ADVISED THAT HIS, HER, OR THEIR RENEWAL APPLICATION FOR THE SENIOR CITIZEN RENT INCREASE EXEMPTION OR DISABILITY RENT INCREASE EXEMPTION MUST BE FILED WITH THE DEPARTMENT OF FINANCE NO LATER THAN (ENTER DATE). You are encouraged to remind him, her, or them of that fact, and to offer assistance if needed, although you are under no legal obligation to do so. Your cooperation and assistance are greatly appreciated.”

(3) The department of finance or such other agency as the mayor may designate shall send a removal notice to the designated third party whenever a removal notice is sent to the eligible head of household. Such removal notice shall read substantially as follows: “ON BEHALF OF (IDENTIFY SENIOR CITIZEN(S) OR PERSON(S) WITH DISABILITY) YOU ARE ADVISED THAT HIS, HER, OR THEIR SENIOR CITIZEN RENT INCREASE EXEMPTION OR DISABILITY RENT INCREASE EXEMPTION IS AT RISK OF BEING REMOVED (IDENTIFY REASON FOR REMOVAL). You are encouraged to make sure that he, she, or they are aware of that fact, and to offer assistance if needed, although you are under no legal obligation to do so. Your cooperation and assistance are greatly appreciated.”

(4) The obligation to mail the notices required by this subdivision shall cease if the eligible head of household cancels the request or ceases to qualify for the senior citizen rent increase exemption or disability rent increase exemption.

e. Transfer notice upon the death or permanent exit of the eligible head of household. Based upon a review of available applicable information, the department of finance or such other agency as the mayor may designate shall send a transfer notice to the household via mail whenever there is the option to transfer a rent

increase exemption. The option to transfer a rent increase exemption shall be available for 6 months after the eligible head of household dies or permanently leaves the dwelling unit, or 90 days after the date of notice from the department of finance or such other agency as the mayor may designate which informed the household that the rent increase exemption benefit 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.

f. Failure to provide or receive required notice. Failure to provide any notice required by a provision of this section, or failure of a party to receive the same, shall not affect the validity of the levy, collection, or enforcement of taxes on property owned by a landlord.

§ 2. Chapter 4 of the administrative code of the city of New York is amended by adding a new section 26-509.1 to read as follows:

§ 26-509.1 Notice of rent increase exemptions and tax abatement. a. General notice. (1) The department of finance or such other agency as the mayor may designate shall notify, or cause to be notified, each eligible head of household about the senior citizen rent increase exemption and disability rent increase exemption and shall also notify, or cause to be notified, each landlord or owner, of the tax abatements available pursuant to this chapter.

(2) (a) The department of finance or such other agency as the mayor may designate shall send a notice or legend to each eligible head of household via mail which reads substantially as follows: "IF YOU ARE A SENIOR CITIZEN OR A PERSON WITH A DISABILITY YOU MAY BE ENTITLED TO A RENT INCREASE EXEMPTION. For further information please call or write (insert the department of finance or such other agency as the mayor may designate) at (insert agency telephone number and address), which shall provide additional information on the exemption programs and all necessary forms and applications." The commissioner of finance or the head of such other agency as the mayor may designate shall include with such notice or legend detailed information about the eligibility requirements, necessary application forms, and filing

deadlines for the senior citizen rent increase exemption and the disability rent increase exemption.

(b) The department of finance or such other agency as the mayor may designate shall also send a notice or legend to the landlord or owner with each tax bill, which reads substantially as follows: “YOU MAY BE ELIGIBLE FOR A TAX ABATEMENT IF ANY OF THE TENANTS IN A DWELLING UNIT ON YOUR PROPERTY RECEIVES A SENIOR CITIZEN RENT INCREASE EXEMPTION OR A DISABILITY RENT INCREASE EXEMPTION. For further information please call or write (insert the department of finance or such other agency as the mayor may designate) at (insert agency telephone number and address), which shall provide additional information on the tax abatements and all necessary forms and applications.” The commissioner of finance or the head of such other agency as the mayor may designate shall include with such notice or legend detailed information about the eligibility requirements, necessary application forms, and filing deadlines for the applicable tax abatement.

(3) A second copy of the notices required by paragraph (2) of this subdivision shall be sent to both the eligible head of household and to the landlord or owner 30 days prior to the real property tax filing deadline.

b. Renewal notice. The department of finance or such other agency as the mayor may designate shall notify, or cause to be notified, each eligible head of household about the renewal requirements for the senior citizen rent increase exemption and disability rent increase exemption at least 60 days before each applicable rent increase exemption renewal application deadline. Such renewal notice shall read substantially as follows: “YOU ARE ADVISED THAT YOUR RENEWAL APPLICATION FOR THE SENIOR CITIZEN RENT INCREASE EXEMPTION OR DISABILITY RENT INCREASE EXEMPTION MUST BE FILED WITH THE DEPARTMENT OF FINANCE NO LATER THAN (ENTER DATE).” The commissioner of finance or the head of such other agency as the mayor may designate shall include with such renewal notice the necessary renewal application forms for the senior citizen rent increase exemption and the disability rent increase exemption.

c. Removal notice. The department of finance or such other agency as the mayor may designate shall

notify, or cause to be notified, each eligible head of household when such person's senior citizen rent increase exemption or disability rent increase exemption is at risk of being removed for reasons other than such person's failure to file a renewal application. Such removal notice shall read substantially as follows: "YOU ARE ADVISED THAT YOUR SENIOR CITIZEN RENT INCREASE EXEMPTION OR DISABILITY RENT INCREASE EXEMPTION IS AT RISK OF BEING REMOVED (IDENTIFY REASON FOR REMOVAL). You are encouraged to contact (insert the department of finance or such other agency as the mayor may designate) at (insert agency telephone number and address) for additional information, including how you may re-enroll."

d. Third party notice. (1) An eligible head of household may request that a notice be sent to an adult third party. Such request shall be made on a form prescribed by the commissioner of finance, and shall be submitted to the department of finance or such other agency as the mayor may designate. The designated third party must consent to such designation in a part of such form provided therefor. Such request shall be effective upon receipt by the department of finance or such other agency as the mayor may designate. The department of finance or such other agency as the mayor may designate shall maintain a list of all eligible heads of households who have requested third party notices pursuant to this paragraph.

(2) The department of finance or such other agency as the mayor may designate shall send a renewal notice to the designated third party whenever a renewal notice is sent to the eligible head of household; provided that no such renewal notice need be sent in the first year if the third party notice request was not received by the department of finance or such other agency as the mayor may designate at least 60 days before the applicable exemption renewal application deadline. Such renewal notice shall read substantially as follows: "ON BEHALF OF (IDENTIFY SENIOR CITIZEN(S) OR PERSON(S) WITH A DISABILITY), YOU ARE ADVISED THAT HIS, HER, OR THEIR RENEWAL APPLICATION FOR THE SENIOR CITIZEN RENT INCREASE EXEMPTION OR DISABILITY RENT INCREASE EXEMPTION MUST BE FILED WITH THE DEPARTMENT OF FINANCE NO LATER THAN (ENTER DATE). You are encouraged to remind him,

her, or them of that fact, and to offer assistance if needed, although you are under no legal obligation to do so. Your cooperation and assistance are greatly appreciated.”

(3) The department of finance or such other agency as the mayor may designate shall send a removal notice to the designated third party whenever a removal notice is sent to the eligible head of household. Such removal notice shall read substantially as follows: “ON BEHALF OF (IDENTIFY SENIOR CITIZEN(S) OR PERSON(S) WITH DISABILITY) YOU ARE ADVISED THAT HIS, HER, OR THEIR SENIOR CITIZEN RENT INCREASE EXEMPTION OR DISABILITY RENT INCREASE EXEMPTION IS AT RISK OF BEING REMOVED (IDENTIFY REASON FOR REMOVAL). You are encouraged to make sure that he, she, or they are aware of that fact, and to offer assistance if needed, although you are under no legal obligation to do so. Your cooperation and assistance are greatly appreciated.”

(4) The obligation to mail the notices required by this subdivision shall cease if the eligible head of household cancels the request or ceases to qualify for the senior citizen rent increase exemption or disability rent increase exemption.

e. Transfer notice upon the death or permanent exit of the eligible head of household. Based upon a review of available applicable information, the department of finance or such other agency as the mayor may designate shall send a transfer notice to the household via mail whenever there is the option to transfer a rent increase exemption. The option to transfer a rent increase exemption shall be available for 6 months after the eligible head of household dies or permanently leaves the dwelling unit, or 90 days after the date of notice from the department of finance and such other agency as the mayor may designate which informed the household that the rent increase exemption benefit 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.

f. Failure to provide or receive required notice. Failure to provide any notice required by a provision of this section, or failure of a party to receive the same, shall not affect the validity of the levy, collection, or

enforcement of taxes on property owned by a landlord.

§ 3. The first undesignated paragraph of section 26-601 of the administrative code of the city of New York is amended to read as follows:

§ 26-601 Definitions. As used in this [section.] chapter:

§ 4. Chapter 7 of title 26 of the administrative code of the city of New York is amended by adding a new section 26-618 to read as follows:

§ 26-618 Notice of rent increase exemptions, tax abatement, and exemption from PILOT. a. General notice. (1) The supervising agency shall notify, or cause to be notified, each eligible head of household about the senior citizen rent increase exemption and disability rent increase exemption. The department of finance shall notify, or cause to be notified, each housing company managing any dwelling unit of an eligible head of household, about the tax abatement available pursuant to this chapter.

(2) (a) The supervising agency shall send a notice or legend to each eligible head of household via mail which reads substantially as follows: “IF YOU ARE A SENIOR CITIZEN OR A PERSON WITH A DISABILITY YOU MAY BE ENTITLED TO A RENT INCREASE EXEMPTION. For further information please call or write the department of housing preservation and development at (insert agency telephone number and address), which shall provide additional information on the exemption programs and all necessary forms and applications.” The supervising agency shall include with such notice or legend detailed information about the eligibility requirements, necessary application forms, and filing deadlines for the senior citizen rent increase exemption and the disability rent increase exemption.

(b) The department of finance shall also send a notice or legend to the housing company with each tax bill or to the lessee of an applicable battery park city property with each PILOT bill, which reads substantially as follows: “YOU MAY BE ELIGIBLE FOR A TAX ABATEMENT OR EXEMPTION FROM PAYMENTS IN LIEU OF TAXES (PILOT) IF ANY OF THE TENANTS IN A DWELLING UNIT ON YOUR PROPERTY RECEIVES A SENIOR CITIZEN RENT INCREASE EXEMPTION OR A DISABILITY RENT INCREASE

EXEMPTION. For further information please call or write the department of finance at (insert agency telephone number and address), which shall provide additional information on the tax abatements or PILOT exemptions and all necessary forms and applications.” The commissioner of finance shall include with such notice or legend detailed information about the eligibility requirements, necessary application forms, and filing deadlines for the applicable tax abatement or PILOT exemption.

(3) A second copy of the notice required by paragraph (2) of this subdivision shall be sent to both the eligible head of household and to the housing company or lessee of an applicable battery park city property 30 days prior to the real property tax filing deadline.

b. Renewal notice. The supervising agency shall notify, or cause to be notified, each eligible head of household about the renewal requirements for the senior citizen rent increase exemption and disability rent increase exemption at least 60 days before each applicable rent increase exemption renewal application deadline. Such renewal notice shall read substantially as follows: “YOU ARE ADVISED THAT YOUR RENEWAL APPLICATION FOR THE SENIOR CITIZEN RENT INCREASE EXEMPTION OR DISABILITY RENT INCREASE EXEMPTION MUST BE FILED WITH THE DEPARTMENT OF HOUSING PRESERVATION AND DEVELOPMENT NO LATER THAN (ENTER DATE).” The supervising agency shall include with such renewal notice the necessary renewal application forms for the senior citizen rent increase exemption and the disability rent increase exemption.

c. Removal notice. The supervising agency shall notify, or cause to be notified, each eligible head of household when such person’s senior citizen rent increase exemption or disability rent increase exemption is at risk of being removed for reasons other than such person’s failure to file a renewal application. Such removal notice shall read substantially as follows: “YOU ARE ADVISED THAT YOUR SENIOR CITIZEN RENT INCREASE EXEMPTION OR DISABILITY RENT INCREASE EXEMPTION IS AT RISK OF BEING REMOVED (IDENTIFY REASON FOR REMOVAL). You are encouraged to contact the Department of Housing Preservation and Development at (insert agency telephone number and address) for additional

information, including how you may re-enroll.”

d. Third party notice. (1) An eligible head of household may request that a notice be sent to an adult third party. Such request shall be made on a form prescribed by either the commissioner of finance or the head of the supervising agency, and shall be submitted to the supervising agency. The designated third party must consent to such designation in a part of such form provided therefor. Such request shall be effective upon receipt by the supervising agency. The supervising agency shall maintain a list of all eligible heads of households who have requested third party notices pursuant to this paragraph.

(2) The supervising agency shall send a renewal notice to the designated third party whenever a renewal notice is sent to the eligible head of household; provided that no such renewal notice need be sent in the first year if the third party notice request was not received by the supervising agency at least 60 days before the applicable exemption renewal application deadline, as applicable. Such renewal notice shall read substantially as follows: “ON BEHALF OF (IDENTIFY SENIOR CITIZEN(S) OR PERSON(S) WITH A DISABILITY), YOU ARE ADVISED THAT HIS, HER, OR THEIR RENEWAL APPLICATION FOR THE SENIOR CITIZEN RENT INCREASE EXEMPTION OR DISABILITY RENT INCREASE EXEMPTION MUST BE FILED WITH THE DEPARTMENT OF HOUSING PRESERVATION AND DEVELOPMENT NO LATER THAN (ENTER DATE). You are encouraged to remind him, her, or them of that fact, and to offer assistance if needed, although you are under no legal obligation to do so. Your cooperation and assistance are greatly appreciated.”

(3) The supervising agency shall send a removal notice to the designated third party whenever a removal notice is sent to the eligible head of household. Such removal notice shall read substantially as follows: “ON BEHALF OF (IDENTIFY SENIOR CITIZEN(S) OR PERSON(S) WITH DISABILITY) YOU ARE ADVISED THAT HIS, HER, OR THEIR SENIOR CITIZEN EXEMPTION OR DISABILITY EXEMPTION IS AT RISK OF BEING REMOVED (IDENTIFY REASON FOR REMOVAL). You are encouraged to make sure that he, she, or they are aware of that fact, and to offer assistance if needed, although you are under no

legal obligation to do so. Your cooperation and assistance are greatly appreciated.”

(4) The obligation to mail the notices required by this subdivision shall cease if the eligible head of household cancels the request or ceases to qualify for the senior exemption or disability exemption.

e. Transfer notice upon the death or permanent exit of the eligible head of household. Based upon a review of available applicable information, the supervising agency shall send a transfer notice to a member of the household via mail whenever there is the option to transfer a rent increase exemption. The option to transfer a rent increase exemption shall be available for 6 months after the head of household dies or permanently leaves the dwelling unit, or 90 days after the date of notice from the supervising agency informing a member of 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.

f. Failure to provide or receive required notice. Failure to provide any notice required by a provision of this section, or failure of a party to receive the same, shall not affect the validity of the levy, collection, or enforcement of taxes on property owned by a housing company, nor shall it affect the validity of the levy, collection, or enforcement of PILOT on an applicable battery park city property.

§ 5. This local law takes effect immediately.

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