

Legislation Text

File #: Int 0296-2014, Version: *

Int. No. 296

By Council Members Gentile and Rose

A Local Law to amend the administrative code of the city of New York, in relation to notification of the STAR registration program.

Be it enacted by the Council as follows:

Section 1. Subdivision a of section 11-245.8 of the administrative code of the city of New York, as amended by local law 15 for the year 2011, is amended to read as follows:

a. The commissioner of finance or his or her designee, shall provide a notice relating to the lien sale process to all property owners, included with the notice of value sent to property owners by the department of finance pursuant to section 1511 of the New York city charter and, in addition, no later than October thirty-first of each year, to any property owner who is delinquent in the payment of any real property taxes, assessments, or any other charges that are made a lien subject to the provisions of chapter three of this title, except sewer rents, sewer charges and water rents, if such delinquency, in the aggregate, equals or exceeds the sum of one thousand dollars. This notice shall include, but not be limited to, actions homeowners can take if a lien is sold on such property; the type of debt that can be sold in a lien sale; a timeline of statutory notifications required pursuant to section 11-320 of this title; a clear, concise explanation of the consequences of the sale of a tax lien; the telephone number and electronic mail address of the employee or employees designated pursuant to subdivision f of section 11-320 of this title; a conspicuous statement that an owner of any class of property may enter into a payment plan for the satisfaction of delinquent real property taxes, assessments, sewer rents, sewer surcharges, water rents, and any other charges that are made a lien subject to the provisions of chapter three of this title, or exclusion from the tax lien sale; and credits and property tax exemptions that may exclude certain

File #: Int 0296-2014, Version: *

class one real property from a tax lien sale. Such notice shall also include information on the following real property tax credits or real property tax exemptions:

- 1. the senior citizen homeowner exemption pursuant to section 11-245.3 of this chapter;
- 2. the exemption for persons with disabilities pursuant to section 11-245.4 of this chapter;

3. the exemptions for veterans pursuant to sections four hundred fifty-eight and four hundred fifty eighta of the real property tax law;

4. the school tax relief (STAR) exemption pursuant to section four hundred twenty-five of the real property tax law, and, in addition, for owners of properties that are receiving the basic STAR exemption during the two thousand twelve to two thousand thirteen school year, no later than July first two thousand fourteen, information relating to the requirement to register with the New York State Department of Taxation and Finance, as prescribed by subdivision 14 of section four hundred twenty-five of the real property tax law. Such information shall include, but not be limited to, the deadline for registration, instructions regarding late registrations, and the web address and telephone number, if applicable and available, to register with the New York State Department of Taxation and Finance;

5. the enhanced school tax relief (STAR) exemption pursuant to subdivision four of section four hundred twenty-five of the real property tax law;

6. the state circuit breaker income tax credit pursuant to subsection (e) of section six hundred six of the tax law; and

7. any other credit or residential real property tax exemption, which, in the discretion of the commissioner, should be included in such notice.

Upon such property owner's written request, or verbal request to 311 or any employee designated pursuant to subdivision f of section 11-320 of this title, a Chinese, Korean, Russian or Spanish translation of such notice shall be provided promptly to such property owner.

File #: Int 0296-2014, Version: *

§ 2. This local law shall take effect immediately.

TE4-4-14 LS 807