



Legislation Text

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Int. No. 1799

By Council Members Rivera, Kallos, Yeger, Ayala, Chin and Louis

A Local Law to amend the administrative code of the city of New York, in relation to requiring the department of finance to create a guide for not-for-profit organizations

Be it enacted by the Council as follows:

Section 1. Section 11-135 of the administrative code of the city of New York, as amended by local law number 26 for the year 2018, is amended to read as follows:

§ 11-135 Informational brochures. a. 1. The department of finance shall publish on its website a brochure or brochures written in plain English that contains the following information:

(a) A description of the way the department determines market value and assessed value for all class one and class two property in the city of New York, and the way the property tax assessment determined by such values affects a property owner's property tax bill.

(b) A description of the statement of account, notice of property value or similar document that provides a property owner with a description of his or her property, applied exemptions, and the assessed and market values of such property, and an explanation of the content contained therein.

(c) A description of property tax exemptions and abatements administered by the department, and the eligibility requirements and application deadlines of such property tax exemptions and abatements.

(d) A timeline of deadlines in the fiscal year as they relate to property tax assessment and payment of property taxes.

(e) A description of the process specified in sections one hundred sixty-four, one hundred sixty-four-a, and one hundred sixty-four-b of the New York city charter to dispute assessments determined by the

department.

2. The brochure or brochures required by this section shall be published on the department's website as follows:

- (a) for class one properties, no later than January fifteenth, two thousand thirteen; and
- (b) for class two properties, no later than January fifteenth, two thousand fourteen.

3. Such brochure or brochures shall be updated by the department on a periodic basis.

4. Upon the recording of any document with the city register or the office of the Richmond county clerk transferring an ownership interest in any class one property or in any class two property that is a residential condominium or residential cooperative or a four family residential property, as such classes of property are defined in subdivision one of section eighteen hundred two of the real property tax law, the department shall send by mail, or, for any owner whose email address is known to the department, by email, such brochure to the grantee or grantees of such ownership interest.

b. 1. The department of finance, in consultation with any relevant city agencies or offices, shall create and publish on its website a brochure that contains the following information related to nonprofit organizations:

(a) A description of the eligibility criteria, application process and timeline for any real property tax exemption or abatement that may be available to nonprofit organizations;

(b) A description of all state and local taxes for which a nonprofit organization may have to file a return or exemption application or for which it may otherwise be liable, including a description of the entity which administers the tax and any deductions, exemptions, and abatements relevant to nonprofit organizations;

(c) An explanation of the exemption provided pursuant to section 501(c)(3) of the internal revenue code;

(d) A description of the eligibility criteria, process and timeline for any exemption from water and sewer charges that may be available to nonprofit organizations; and

(e) Information regarding other exemptions, waivers, permits, registrations or approvals that nonprofit organizations may seek from the city, and other relevant regulations, policies, procedures, programs and

benefits;

(f) Information regarding the tax lien sale as it relates to nonprofit organizations; and

(g) any other information deemed relevant by the department or the agencies or offices with whom the department consulted to create the brochure.

2. Upon the recording of any document with the city register or the office of the Richmond county clerk transferring an ownership interest in any property to a nonprofit organization, or upon the first time that a property owner is granted an exemption from real property tax pursuant to section 11-246, the department shall send by mail, or, for any owner whose email address is known to the department, by email, such brochure to the grantee or grantees of such ownership interest or to exemption.

§ 2. This local law takes effect 90 days after it becomes law.

RKC
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