



Legislation Text

File #: Int 2039-2020, **Version:** A

Int. No. 2039-A

By Council Members Dromm, Yeger, Maisel, Gjonaj, Ayala, Chin and Kallos (by request of the Mayor)

A Local Law to authorize the extension of deadlines for the filing of applications and renewal applications for real property tax abatement and exemption programs.

Be it enacted by the Council as follows:

Section 1. Notwithstanding any other provision of law, pursuant to chapter 92 of the laws of 2020, the deadline for the filing of an application or a renewal application, due to be filed in calendar year 2020, shall be extended to July 15, 2020 for a real property tax exemption or tax abatement program described in section two of this local law. Any changes to final assessment rolls resulting from such an extension will be treated as errors and corrected by the department of finance in the manner determined by the commissioner of finance, pursuant to the authority of such commissioner to correct errors.

§ 2. Pursuant to section one of this local law, the deadline for the filing of an application or a renewal application, shall be extended to July 15, 2020 for the following real property tax exemption and abatement programs:

(i) the exemption from taxation for school purposes pursuant to section 425 of the real property tax law, including the exemption for property owned by senior citizens who satisfy the criteria set forth in both subdivisions 3 and 4 of section 425 of such law;

(ii) the exemption for a physically disabled crime victim or for a good samaritan pursuant to section 459-b of the real property tax law;

(iii) the exemption from taxation on real property for clergy pursuant to section 460 of the real

property tax law;

(iv) the partial tax abatement for residential real property held in the cooperative or condominium form of ownership pursuant to section 467-a of the real property tax law;

(v) the exemption from taxes on real estate for persons sixty-five years of age or over pursuant to section 11-245.3 of the administrative code of the city of New York;

(vi) the exemption from taxes on real estate for persons with disabilities pursuant to section 11-245.4 of such code;

(vii) the exemption from taxation on property for veterans pursuant to section 458 of the real property tax law and sections 11-245.45 and 11-245.46 of the administrative code of the city of New York; and

(viii) the alternative exemption for veterans pursuant to section 458-a of the real property tax law and sections 11-245.5, 11-245.6, 11-245.7, and 11-245.75 of the administrative code of the city of New York.

§ 3. For any application or renewal application for an exemption, as described in section two of this local law, or for a partial tax abatement for residential real property held in the cooperative or condominium form of ownership pursuant to section 467-a of the real property tax law, as described in paragraph (iv) of section two of this local law, filed with the department of finance after the deadline for the filing of such application or renewal application and on or before July 15, 2020, that has been denied by the department of finance, the department of finance shall mail written notice of its denial of such exemption or partial tax abatement to the property owner or such owner's representative as provided on the application or the renewal application. Where such department has denied such exemption or abatement, in whole or in part, such property owner or such owner's representative may file for review of a denial of any such exemption with the tax commission no later than 30 days from the date of such denial, in accordance with the rules and procedures of the tax commission, and may file for review of a denial of such tax abatement with such department no later than 30 days from the date of such denial. The tax commission or the department, as applicable, shall mail

written notice of its determination to the property owner or such owner's representative, and the tax commission shall provide notice of such determination to such department. For the purpose of this local law, a property owner may commence a proceeding under title 1 of article 7 of the real property tax law, or if applicable, under title 1-A of article 7 of the real property tax law, within 30 days from the date of such determination by the tax commission or the department, as applicable. A property owner may commence a proceeding under article 78 of the civil practice law and rules to review a determination of the department.

§ 4. This local law takes effect immediately.