



Legislation Details (With Text)

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**Title:** A Local Law to amend the administrative code of the city of New York, in relation to providing notice to residential property owners of real property tax exemptions for veterans and gold star parents.

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12/19/2005	*	Committee on Veterans	Hearing Held by Committee	
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Int. No. 768

By Council Members Monserrate, Brewer, Comrie, Foster, Gentile, Gonzalez, James, Jennings, McMahon, Nelson, Recchia Jr., Weprin and Jackson

A Local Law to amend the administrative code of the city of New York, in relation to providing notice to residential property owners of real property tax exemptions for veterans and gold star parents.

Be it enacted by the Council as follows:

Section 1. Chapter 2 of title 11 of the administrative code of the city of New York is amended by adding a new section 11-245.8 to read as follows:

§11-245.8. Notice of residential property tax exemptions for veterans and gold star parents. a. The department shall mail to the owners of all class one properties and class two properties held in the condominium form of ownership, a notice informing residential property taxpayers of the availability of the following residential real property tax exemptions:

1. the exemptions for veterans pursuant to sections 11-245.45, 11-245.5 and 11-245.6 of this chapter;

2. the exemption for gold star parents pursuant to section 11-245.7 of this chapter.

(b) In the case of property owners who receive their real property tax bills from the department of finance, the notice required pursuant to this section shall accompany the first real property tax bill for the fiscal year. In the case of property owners for which the real property taxes are held in escrow and paid to the department by a mortgage escrow agent, the notice required pursuant to this section shall accompany the first statement of such taxpayer's real property taxes mailed to the taxpayer in lieu of a property tax bill, or, in the absence of such a statement, shall be mailed to such taxpayers at the same time as the first real property tax bill is sent to such mortgage escrow agent. The commissioner may promulgate rules providing for the distribution of the notice required pursuant to this section at additional times. For purposes of this section if a real property tax bill is sent to a taxpayer at estimated rates pursuant to section 1516-a(a) of the charter of the city of New York, such real property tax bill shall constitute the first real property tax bill of the fiscal year.

(c). Such notice shall include:

1. a brief description of the exemption programs; and

2. a phone number at the department and a website address where taxpayers can obtain additional information on the exemption programs as well as all necessary forms and applications.

§2. This local law shall take effect immediately and shall apply to real property tax bills for fiscal year 2007 and thereafter.