



## Legislation Text

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**File #:** Res 0054-2022, **Version:** \*

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### Preconsidered Res. No. 54

By The Speaker (Council Member Adams)

Resolution in relation to extending to the 2022-23 assessment roll the renewal of certain residential property taxation exemptions received on the 2021-22 assessment roll for persons 65 years of age or over and persons with disabilities, and to provide for the repeal thereof.

WHEREAS, on December 26, 2021, Governor Kathy Hochul issued Executive Order No. 11.1 (“EO 11.1”), declaring a disaster emergency in the State of New York;

WHEREAS, EO 11.1 temporarily suspended or modified provisions of law including subdivisions 7, 7-a and 8 of section 459-c of the real property tax law, and subdivisions 5, 5-a, 5-b, 5-c and 6 of section 467 of the real property tax law, to the extent necessary to permit the governing body of an assessing unit to adopt a resolution directing the assessor to grant exemptions pursuant to such section on the 2022 assessment roll to all property owners who received that exemption on the 2021 assessment roll, thereby dispensing with the need for renewal applications from such persons;

WHEREAS, EO 11.1 also dispensed with such sections’ requirement for assessors to mail renewal applications to such persons; provided, however, that the governing body may, at its option, include in such resolution procedures by which the assessor may require a renewal application to be filed when he or she has reason to believe that an owner who qualified for the exemption on the 2021 assessment roll may have since changed his or her primary residence, added another owner to the deed, transferred the property to a new owner, or died;

WHEREAS, the suspensions and modifications of law contained in EO 11.1 have subsequently been extended by Executive Order No. 11.3 (“E.O. 11.3”), issued on February 14, 2022, and remain in effect;

WHEREAS, the Council of the City of New York will adopt a local law extending to the 2022-23 assessment roll the renewal of certain residential property taxation exemptions received on the 2021-22 assessment roll for persons 65 years of age or over and persons with disabilities, to further effectuate the suspensions and modifications of law contained in EO 11.1 and E.O. 11.3; now therefore be it

RESOLVED, that the Council of the City of New York hereby directs, pursuant to E.O. 11.1 and E.O. 11.3, that:

For purposes hereof, the following terms shall have the following meanings:

- a. 2021-22 assessment roll. The term “2021-22 assessment roll” means the real property tax assessment roll for the tax year beginning on July 1, 2021.
  - b. 2022-23 assessment roll. The term “2022-23 assessment roll” means the real property tax assessment roll for the tax year beginning on July 1, 2022.
  - c. Department. The term “department” means the department of finance.
  - d. Persons with disabilities homeowner exemption or DHE. The term “persons with disabilities homeowner exemption” or “DHE” means the real property tax exemption pursuant to section 11-245.4 of the administrative code of the city of New York.
  - e. Senior citizen homeowner exemption or SCHE. The term “senior citizen homeowner exemption” or “SCHE” means the real property tax exemption pursuant to section 11-245.3 of the administrative code of the city of New York.
2. Pursuant to E.O. 11.1 issued by the governor on December 26, 2021 and E.O. 11.3 issued by the governor on February 14, 2022, and notwithstanding any provision of sections 11-245.3 and 11-245.4 of the administrative code of the city of New York to the contrary, the department shall extend to the 2022-23 assessment roll the renewal of any senior citizen homeowner exemption or persons with disabilities homeowner exemption received on the 2021-22 assessment roll, in accordance with this resolution. A recipient of SCHE or DHE on the 2021-22 assessment roll shall not be required to submit a renewal application in order for such recipient to receive the same exemption on the 2022-23 assessment roll as was received on the 2021-22 assessment roll.
3. Notwithstanding paragraph two of this resolution, the department may require a recipient of SCHE or DHE on the 2021-22 assessment roll to file a renewal application if the department has reason to believe that such recipient may have since (i) changed his or her primary residence, (ii) added another owner to the deed of the property for which such exemption was granted, (iii) transferred such property to a new owner, or (iv) died. In such a circumstance, the department will notify such recipient as soon as practicable of the requirement to submit a renewal application, and shall require such renewal application be submitted by March 15 of the appropriate

year, provided that no such recipient shall be required to appear in person to file a renewal application. Failure of the department to mail, or of a property owner to receive, any such application form or notice relating thereto shall not prevent the levy, collection and enforcement of the payment of the taxes on property owned by such owner.

4. A recipient of SCHE or DHE on the 2021-22 assessment roll who has had a change in income that may qualify such recipient for a greater exemption on the 2022-23 assessment roll than was received on the 2021-22 assessment roll, may submit a renewal application for the 2022-23 assessment roll to the department by mail or electronic means, in accordance with the applicable deadlines described in sections 11-245.3 and 11-245.4 of the administrative code of the city of New York.
5. A recipient of SCHE who receives a renewal extension of such exemption pursuant to paragraph two of this resolution, and who last applied for such exemption for tax year 2020-21, will be required to apply to renew such exemption for tax year 2024--25 in accordance with the procedures set forth in section 11-245.3 of such administrative code. A recipient of SCHE who last applied for such exemption for tax year 2021-22 will be required to apply to renew such exemption for tax year 2023-24.
6. This resolution takes effect on the same date as the local law relating to extending to the 2022-23 assessment roll the renewal of certain residential property taxation exemptions received on the 2021-22 assessment roll for persons 65 years of age or over and persons with disabilities as proposed in an preconsidered introduction for the year 2022, takes effect.

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