



Legislation Text

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Int. No. 2231

By Council Members Dromm and Kallos

A Local Law in relation to extending to the 2021-22 assessment roll the renewal of certain residential property taxation exemptions received on the 2020-21 assessment roll for persons 65 years of age or over and persons with disabilities, and to provide for the repeal thereof

Be it enacted by the Council as follows:

Section 1. As used in this local law, the following terms have the following meanings:

2020-21 assessment roll. The term “2020-21 assessment roll” means the real property tax assessment roll for the tax year beginning on July 1, 2020.

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.

Department. The term “department” means the department of finance.

Persons with disabilities homeowner exemption. 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.

Senior citizen homeowner exemption. 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 subpart d of part b of chapter 381 of the laws of 2020, 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 2021-22 assessment roll the renewal of any senior citizen homeowner

exemption or persons with disabilities homeowner exemption received on the 2020-21 assessment roll, in accordance with this local law. A recipient of SCHE or DHE on the 2020-21 assessment roll shall not be required to submit a renewal application in order for such recipient to receive the same exemption on the 2021-22 assessment roll as was received on the 2020-21 assessment roll.

§ 3. Notwithstanding section two of this local law, the department may require a recipient of SCHE or DHE on the 2020-21 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 2020-21 assessment roll who has had a change in income that may qualify such recipient for a greater exemption on the 2021-22 assessment roll than was received on the 2020-21 assessment roll, may submit a renewal application for the 2021-22 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 section two of this local law, and who last applied for such exemption for tax year 2019-20, will be required to apply to renew such exemption for tax year 2023-24 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 2020-21 will be required to apply to renew such exemption for tax year 2022-23.

§ 6. This local law takes effect immediately and is retroactive to and deemed to have been in full force and effect as of March 7, 2020, provided, however, that it is deemed repealed on July 2, 2022. The commissioner of finance may take any actions necessary for the implementation of this local law, including the mailing of notices and acceptance of applications pursuant to section three of this local law, before this local law takes effect.

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