

**LOCAL LAWS
OF
THE CITY OF NEW YORK
FOR THE YEAR 2012**

No. 31

Introduced by Council Members Ignizio, James, Mealy, Recchia Jr., Nelson, Barron, Gennaro, Jackson, Koo, Halloran, Oddo and Ulrich

A LOCAL LAW

To amend the administrative code of the city of New York, in relation to verification of data for certain exemptions administered by the Department of Finance.

Be it enacted by the Council as follows:

Section 1. Chapter 1 of title 11 of the administrative code of the city of New York is amended by adding a new section 11-134 to read as follows:

§ 11-134 *Data verification.* 1. *No exemption described herein shall be granted unless the person applying for such exemption submits:*

(a) if applying for the senior citizen homeowner exemption pursuant to section 11-245.3 of this title, a copy of government-issued identification such as a driver's license, passport or birth certificate for all owners turning sixty-five by December thirty-first in the year in which they submit the application for an exemption pursuant to such section; a copy of the previous year's federal tax returns and schedules and attachments for all owners to which the application for an exemption will apply. If any owner was not required to file, such applicant must submit proof of earnings, such as copies of W-2 forms, if applicable; social security benefit statements, if applicable; pension and annuity retirement income, if applicable; documentation of any unreimbursed medical or prescription expenses, if available; and any other information the commissioner deems necessary.

(b) if applying for the exemption for persons with disabilities pursuant to section 11-245.4 of this title, a copy of the previous year's federal tax returns and schedules and attachments for all owners to which the application for an exemption will apply. If any owner was not required to file, such applicant must submit proof of earnings, such as copies of W-2 forms, if applicable; social security benefit statements, if applicable; pension and annuity retirement income, if applicable; documentation of any unreimbursed medical or prescription expenses, if available; a copy of either an award letter from the social security administration, an award letter from the railroad retirement board or United States postal service, or a certificate from the state commission for the blind and visually handicapped; and any other information the commissioner deems necessary.

(c) if applying for the school tax relief exemption pursuant to section four hundred twenty-five of the real property tax law, a copy of the previous year's federal tax returns and schedules and attachments for all owners to which the application for an exemption will apply. If any owner was not required to file, such applicant must submit proof of earnings, such as copies of W-2 forms, if applicable; social security benefit statements, if applicable; pension and annuity retirement income, if applicable; and any other information the commissioner deems necessary.

(d) if applying for the enhanced school tax relief exemption pursuant to subdivision four of section four hundred twenty-five of the real property tax law, a copy of government-issued identification such as a driver's license, passport or birth certificate; a copy of the previous year's federal tax returns and schedules and attachments for all owners to which the application for an exemption will apply. If any owner was not required to file, such applicant must submit proof of earnings, such as copies of W-2 forms, if applicable; social security benefit statements, if applicable; pension and annuity retirement income, if applicable; and any other information the commissioner deems necessary.

(e) if applying for the exemption for veterans pursuant to sections four hundred fifty-eight and four hundred fifty eight-a of the real property tax law, a copy of DD Form 214 "Certificate of Release or Discharge from Active Duty" or similar document issued by the United States Department of Defense upon a military service member's retirement, separation or discharge from active-duty military; if the applicant served in a combat zone or theater, then a copy of proof of service in such zone or theater; if disabled in a line of duty, then a copy of a letter from the Veterans Administration documenting the disability rating for such veteran seeking a property tax exemption; and any other information the commissioner deems necessary.

(f) if applying for the exemption for clergy pursuant to section four hundred sixty of the real property tax law, a verification letter from the church employer; in cases where such clergy member was unable to perform such work due to an illness or impairment, then a copy of a physician's statement; in the case where the clergy member is over seventy, then a copy of a government-issued identification card, birth certificate, or baptismal certificate; or in the case where the applicant is the surviving unremarried spouse of the clergy member, then a copy of the applicant's marriage certificate and a copy the deceased spouse's death certificate; and any other information the commissioner deems necessary.

2. Any application for any exemption referenced in this section shall contain a certification clause that informs applicants that execution and submission of an application for an exemption referenced herein shall be deemed a certification by such applicant that all statements made on such application are true and correct to the best of the applicant's knowledge and that such applicant has made no willful false statements of material fact.

§2. This local law shall take effect one hundred eighty days after it shall have become a law.

THE CITY OF NEW YORK, OFFICE OF THE CITY CLERK, s.s:

I hereby certify that the foregoing is a true copy of a local law of The City of New York,
passed by the Council onJune 13, 2012..... and approved by the Mayor
onJune 20, 2012.....

MICHAEL M. McSWEENEY, City Clerk Clerk of the Council.

CERTIFICATION PURSUANT TO MUNICIPAL HOME RULE §27

Pursuant to the provisions of Municipal Home Rule Law §27, I hereby certify that the enclosed Local Law (Local Law 31 of 2012, Council Int. No. 688-A) contains the correct text and was passed by the New York City Council on June 13, 2012 approved by the Mayor on June 20, 2012 and returned to the City Clerk on June 20, 2012.

JEFFREY D. FRIEDLANDER, Acting Corporation Counsel