

**LOCAL LAWS  
OF  
THE CITY OF NEW YORK  
FOR THE YEAR 2025**

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**No. 147**

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Introduced by Council Members Menin, Gennaro, Louis, Schulman, Stevens, Farías, Brannan, Lee, Hudson, Dinowitz, Hanif, Brewer, Gutiérrez, Won, Vernikov and Morano.

**A LOCAL LAW**

**To amend the administrative code of the city of New York, in relation to notices in connection with rent increase exemptions, real property tax abatements, and exemptions from payments in lieu of taxes for certain properties occupied by senior citizens or persons with disabilities**

*Be it enacted by the Council as follows:*

Section 1. Chapter 3 of title 26 of the administrative code of the city of New York is amended by adding a new section 26-406.1 to read as follows:

*§ 26-406.1 Notice of rent increase exemption and tax abatement. a. Definitions. For the purposes of this section, the following terms have the following meanings:*

*Available data. The term “available data” means data that is within the possession of the responsible agency and that such agency may use, obtain, or disclose, as applicable, for the purposes of this section, pursuant to law, rule, or an agreement.*

*Identified head of household. The term “identified head of household” means a person who has been granted program rent benefits that the responsible agency has determined, based on available data, is a head of the household, as such term is defined in section 467-b of the real property tax law.*

*Identified landlord. The term “identified landlord” means a person whom the responsible agency has determined, based on available data, is a landlord other than a landlord of a housing accommodation for which the department of housing preservation and development administers program rent benefits.*

*Program rent benefits. The term “program rent benefits” means a rent exemption order issued pursuant to subdivision m of section 26-405.*

*Program tax benefits. The term “program tax benefits” means a tax abatement authorized pursuant to section 26-406.*

*Responsible agency. The term “responsible agency” means an agency responsible for administering the provisions of section 26-405.*

*b. Eligibility notice. (1) The responsible agency shall provide a notice of potential eligibility in accordance with this subdivision to each identified landlord at least 2 times each year, in a form and manner determined by the responsible agency. Such notice may be provided electronically.*

*(2) The notice of potential eligibility shall read substantially as follows: “YOU MAY BE ELIGIBLE FOR A TAX ABATEMENT IF ANY OF THE TENANTS IN A DWELLING UNIT ON YOUR PROPERTY RECEIVES A SENIOR CITIZEN RENT INCREASE EXEMPTION OR A DISABILITY RENT INCREASE EXEMPTION IN THE AMOUNT OF FORGONE RENT DUE TO SUCH AN EXEMPTION. For further information please contact (insert the responsible agency).” The responsible agency shall include information regarding program tax benefits with such notice.*

*c. Renewal information notice. (1) The responsible agency shall provide a renewal information notice to each identified head of household regarding the renewal requirements for program rent benefits at least 60 days before the expiration of a rent exemption order, where such identified head of household has not yet submitted an applicable renewal application.*

*(2) The renewal information notice shall read substantially as follows: “YOU ARE ADVISED THAT YOUR SENIOR CITIZEN RENT INCREASE EXEMPTION OR DISABILITY RENT INCREASE EXEMPTION IS SCHEDULED TO EXPIRE ON (ENTER DATE).” The responsible agency shall either include the applicable renewal application forms for program rent benefits with such notice or include in such notice the address of the website containing such forms, the address of the responsible agency’s office where such forms are available in-person, and instructions for requesting such forms via telephone.*

*d. Third party notice. (1) An identified head of household may request that an additional notice be sent to an adult third party. Such request shall be submitted to the responsible agency in a form and manner determined by such agency, no later than 60 days before the expiration of a rent exemption order. Such form shall provide a section whereby the designated third party shall consent to such designation. The responsible agency shall maintain a record of all such third party notices.*

*(2) The responsible agency shall provide the renewal information notice to a third party designated pursuant to paragraph (1) of this subdivision when such notice is sent to an identified head of household pursuant to subdivision c of this section. Such renewal notice shall read substantially as follows: “ON BEHALF OF (IDENTIFIED HEAD OF HOUSEHOLD), YOU ARE ADVISED THAT THE SENIOR CITIZEN RENT INCREASE EXEMPTION OR DISABILITY RENT INCREASE EXEMPTION IS SCHEDULED TO EXPIRE ON (ENTER DATE).”*

*(3) The responsible agency is not required to provide a notice to a third party after (i) an identified head of household notifies the responsible agency in writing that such identified head of household no longer wishes to notify such third party or (ii) such identified head of household ceases to qualify for program rent benefits.*

*e. Transfer notice upon the death or permanent exit of an identified head of household. If the responsible agency identifies, based on a review of available data, that a program rent benefit may be transferred pursuant to subdivision 4-a of section 467-b of the real property tax law, the responsible agency shall send a notice to a surviving member of the household that the responsible agency has determined, based on available data, may be eligible for such benefit. The option to transfer a program rent benefit shall be available for 6 months after the identified head of household dies or permanently leaves the dwelling unit, or 90 days after the date of notice from the responsible agency that informed the household that the program rent benefit expired upon the death of the identified head of household, whichever is later. Such notice shall include an explanation of the process to transfer such benefit to an eligible surviving household member and the time period to do so, accompanied by the form necessary to transfer such benefit.*

*f. Failure to provide or receive required notice. Failure to provide any notice required by a provision of this section, or failure of a party to receive the same, shall not affect the validity of the levy, collection, or enforcement of taxes on property owned by a landlord or any obligation of a tenant to a landlord.*

§ 2. Chapter 4 of the administrative code of the city of New York is amended by adding a new section 26-509.1 to read as follows:

§ 26-509.1 Notice of rent increase exemption and tax abatement. *a. Definitions. For the purposes of this section, the following terms have the following meanings:*

*Available data. The term “available data” means data that is within the possession of the responsible agency and that such agency may use, obtain, or disclose, as applicable, for the purposes of this section, pursuant to law, rule, or an agreement.*

*Identified head of household. The term “identified head of household” means a person who has been granted program rent benefits that the responsible agency has determined, based on available data, is a head of the household, as such term is defined in section 467-b of the real property tax law.*

*Identified landlord. The term “identified landlord” means a person whom the responsible agency has determined, based on available data, is a landlord or owner of a dwelling unit subject to the provisions of this chapter, other than a landlord of a dwelling unit for which the department of housing preservation and development administers program rent benefits.*

*Program rent benefits. The term “program rent benefits” means a rent increase exemption order issued pursuant to subdivision b of section 26-509.*

*Program tax benefits. The term “program tax benefits” means a tax abatement authorized pursuant to section 26-509.*

*Responsible agency. The term “responsible agency” means an agency responsible for administering the provisions of section 26-509.*

*b. Eligibility notice. (1) The responsible agency shall provide a notice of potential eligibility in accordance with this subdivision to each identified landlord at least 2 times each year, in a form and manner determined by the responsible agency. Such notice may be provided electronically.*

*(2) The notice of potential eligibility shall read substantially as follows: “YOU MAY BE ELIGIBLE FOR A TAX ABATEMENT IF ANY OF THE TENANTS IN A DWELLING UNIT ON YOUR PROPERTY RECEIVES A SENIOR CITIZEN RENT INCREASE EXEMPTION OR A DISABILITY RENT INCREASE EXEMPTION IN THE AMOUNT OF FORGONE RENT DUE TO SUCH AN EXEMPTION. For further information please contact (insert the responsible agency).” The responsible agency shall include information regarding program tax benefits with such notice.*

*c. Renewal information notice. (1) The responsible agency shall provide a renewal information notice to each identified head of household regarding the renewal requirements for program rent benefits at least 60 days before the expiration of a rent increase exemption order, where such identified head of household has not yet submitted an applicable renewal application.*

*(2) The renewal information notice shall read substantially as follows: “YOU ARE ADVISED THAT YOUR SENIOR CITIZEN RENT INCREASE EXEMPTION OR DISABILITY RENT INCREASE EXEMPTION IS SCHEDULED TO EXPIRE ON (ENTER DATE).” The responsible agency shall either include the applicable renewal application forms for program rent benefits with such notice or include in such notice the address of the website containing such forms, the address of the responsible agency’s office where such forms are available in-person, and instructions for requesting such forms via telephone.*

*d. Third party notice. (1) An identified head of household may request that an additional notice be sent to an adult third party. Such request shall be submitted to the responsible agency in a form and manner determined by such agency, no later than 60 days before the expiration of rent increase exemption orders. Such form shall provide a section whereby the designated third party shall consent to such designation. The responsible agency shall maintain a record of all such third party notices.*

*(2) The responsible agency shall provide the renewal information notice to a third party designated pursuant to paragraph (1) of this subdivision when such notice is sent to an identified head of household pursuant to subdivision c of this section. Such renewal notice shall read substantially as follows: “ON BEHALF OF (IDENTIFIED HEAD OF HOUSEHOLD), YOU ARE ADVISED THAT THE SENIOR CITIZEN RENT INCREASE EXEMPTION OR DISABILITY RENT INCREASE EXEMPTION IS SCHEDULED TO EXPIRE ON (ENTER DATE).”*

*(3) The responsible agency is not required to provide a notice to a third party after (i) an identified head of household notifies the responsible agency in writing that such identified head of household no longer wishes to notify such third party or (ii) such identified head of household ceases to qualify for program rent benefits.*

*e. Transfer notice upon the death or permanent exit of an identified head of household. If the responsible agency identifies, based on a review of available data, that a program rent benefit may be transferred pursuant to subdivision 4-a of section 467-b of the real property tax law, the responsible agency shall send a notice to a surviving member of the household that the responsible agency has determined, based on available data, may be eligible for such benefit. The option to transfer a program rent benefit shall be available for 6 months after the identified head of household dies or permanently leaves the dwelling unit, or 90 days after the date of notice from the responsible agency that informed the household that the program rent benefit expired upon the death of the identified head of household, whichever is later. Such notice shall include an explanation of the process to transfer such benefit to an eligible surviving household member and the time period to do so, accompanied by the form necessary to transfer such benefit.*

*f. Failure to provide or receive required notice. Failure to provide any notice required by a provision of this section, or failure of a party to receive the same, shall not affect the validity of the levy, collection, or enforcement of taxes on property owned by a landlord or any obligation of a tenant to a landlord.*

§ 3. The first undesignated sentence of section 26-601 of the administrative code of the city of New York, as amended by local law number 26 for the year 1991, is amended to read as follows:

As used in this [section.] chapter:

§ 4. Chapter 7 of title 26 of the administrative code of the city of New York is amended by adding a new section 26-618 to read as follows:

*§ 26-618 Notice of rent increase exemption and tax abatement and exemption from a PILOT.*

*a. Definitions. For the purposes of this section, the following terms have the following meanings:*

*Available data. The term “available data” means data that is within the possession of the responsible agency and that such agency may use, obtain, or disclose, as applicable, for the purposes of this section, pursuant to law, rule, or an agreement.*

*Identified head of household. The term “identified head of household” means a person who has been granted program rent benefits that the responsible agency has determined, based on available data, is an eligible head of the household.*

*Identified landlord. The term “identified landlord” means a person whom the responsible agency has determined, based on available data, is a housing company or a lessee of an applicable battery park city property.*

*Program rent benefits. The term “program rent benefits” means a rent increase exemption order issued pursuant to this chapter.*

*Program tax benefits. The term “program tax benefits” means a tax abatement authorized pursuant to this chapter.*

*Responsible agency. The term “responsible agency” means the supervising agency.*

*b. Eligibility notice. (1) The responsible agency shall provide a notice of potential eligibility in accordance with this subdivision to each identified landlord at least 2 times each year, in a form and manner determined by the responsible agency. Such notice may be provided electronically.*

*(2) The notice of potential eligibility shall read substantially as follows: “YOU MAY BE ELIGIBLE FOR A TAX ABATEMENT OR EXEMPTION FROM PAYMENTS IN LIEU OF TAXES*



*IF ANY OF THE TENANTS IN A DWELLING UNIT ON YOUR PROPERTY RECEIVES A SENIOR CITIZEN RENT INCREASE EXEMPTION OR A DISABILITY RENT INCREASE EXEMPTION IN THE AMOUNT OF FORGONE RENT DUE TO SUCH AN EXEMPTION. For further information please contact (insert the responsible agency).” The responsible agency shall include information regarding program tax benefits and PILOT exemptions with such notice.*

*c. Renewal information notice. (1) The responsible agency shall provide a renewal information notice to each identified head of household regarding the renewal requirements for program rent benefits at least 60 days before the expiration of a rent increase exemption order, where such identified head of household has not yet submitted an applicable renewal application.*

*(2) The renewal information notice shall read substantially as follows: “YOU ARE ADVISED THAT YOUR SENIOR CITIZEN RENT INCREASE EXEMPTION OR DISABILITY RENT INCREASE EXEMPTION IS SCHEDULED TO EXPIRE ON (ENTER DATE).” The responsible agency shall either include the applicable renewal application forms for program rent benefits with such notice or include in such notice the address of the website containing such forms, the address of the responsible agency’s office where such forms are available in-person, and instructions for requesting such forms via telephone.*

*d. Third party notice. (1) An identified head of household may request that an additional notice be sent to an adult third party. Such request shall be submitted to the responsible agency in a form and manner determined by such agency, no later than 60 days before the expiration of rent increase exemption orders. Such form shall provide a section whereby the designated third party shall consent to such designation. The responsible agency shall maintain a record of all such third party notices.*

(2) *The responsible agency shall provide the renewal information notice to a third party designated pursuant to paragraph (1) of this subdivision when such notice is sent to an identified head of household pursuant to subdivision c of this section. Such renewal notice shall read substantially as follows: “ON BEHALF OF (IDENTIFIED HEAD OF HOUSEHOLD), YOU ARE ADVISED THAT THE SENIOR CITIZEN RENT INCREASE EXEMPTION OR DISABILITY RENT INCREASE EXEMPTION IS SCHEDULED TO EXPIRE ON (ENTER DATE).”*

(3) *The responsible agency is not required to provide a notice to a third party after (i) an identified head of household notifies the responsible agency in writing that such identified head of household no longer wishes to notify such third party or (ii) such identified head of household ceases to qualify for program rent benefits.*

*e. Transfer notice upon the death or permanent exit of an identified head of household. If the responsible agency identifies, based on a review of available data, that a program rent benefit may be transferred pursuant to subdivision 4-a of section 467-c of the real property tax law, the responsible agency shall send a notice to a surviving member of the household that the responsible agency has determined, based on available data, may be eligible for such benefit. The option to transfer a program rent benefit shall be available for 6 months after the identified head of household dies or permanently leaves the dwelling unit, or 90 days after the date of notice from the responsible agency that informed the household that the program rent benefit expired upon the death of the identified head of household, whichever is later. Such notice shall include an explanation of the process to transfer such benefit to an eligible surviving household member and the time period to do so, accompanied by the form necessary to transfer such benefit.*

*f. Failure to provide or receive required notice. Failure to provide any notice required by a provision of this section, or failure of a party to receive the same, shall not affect the validity of*

*the levy, collection, or enforcement of taxes or PILOT on property owned by a landlord or any obligation of a tenant to a landlord.*

§ 5. This local law takes effect 270 days after it becomes 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 on September 25, 2025 and returned unsigned by the Mayor on October 27, 2025.

ALISA FUENTES, Acting City Clerk, Acting Clerk of the Council.

CERTIFICATION OF CORPORATION COUNSEL

I hereby certify that the form of the enclosed local law (Local Law No. 147 of 2025, Council Int. No 1034-A of 2024) to be filed with the Secretary of State contains the correct text of the local law passed by the New York City Council, presented to the Mayor, and neither approved nor disapproved within thirty days thereafter.

BRENDA COOKE, Acting Corporation Counsel.