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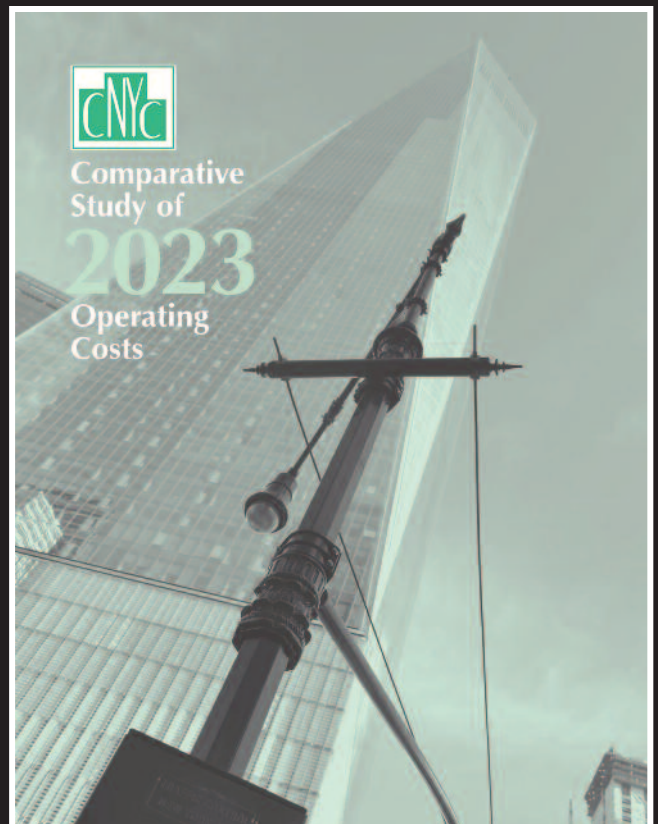


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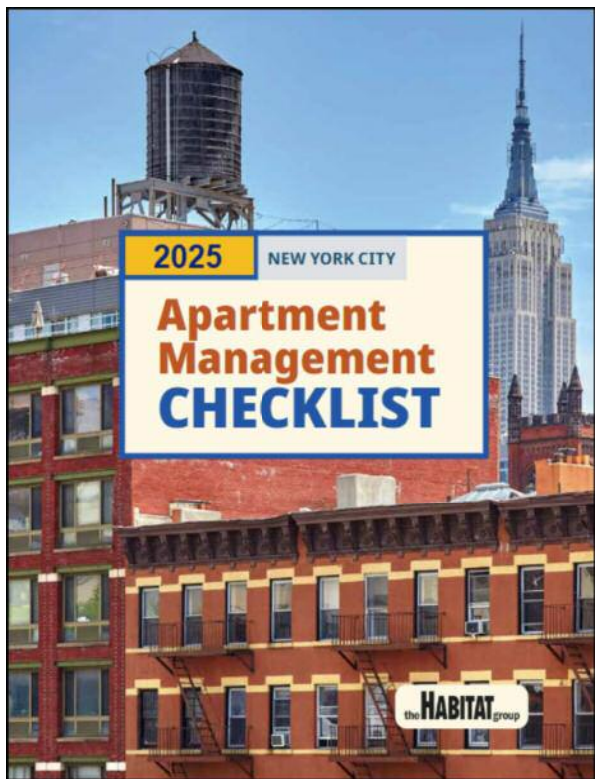
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- **HOW** it can be done
- **WHAT** can happen if it's not done

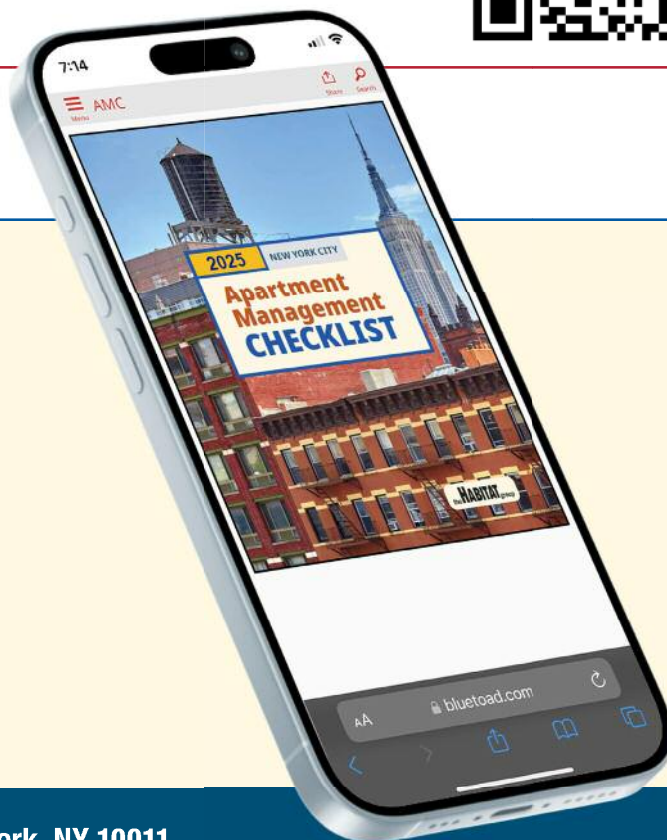
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THE COUNCIL OF NEW YORK COOPERATIVES & CONDOMINIUMS

The Council of New York Cooperatives & Condominiums (CNYC Inc.) is a membership organization for housing cooperatives and condominiums. Formed in 1975, it serves a growing constituency through its notices and publications, its website (www.CNYC.coop), its advocacy efforts, its meetings and classes, its studies of aspects of cooperative living and its relationships with local, national and international organizations.

CNYC follows legislative issues and tax questions and plays a significant advocacy role. Its classes and meetings help make members aware of issues affecting their homes; of mandated modifications to their buildings; of maintenance and energy conservation opportunities; of sound management practices and reasonable policies.

In 1996, CNYC's **Action Committee for Reasonable Real Estate Taxes** helped obtain property tax abatements for home owners in cooperatives and condominium in New York City; these abatements have been extended five times, through June 30, 2027; they are now available only to home owners for whom their cooperative or condominium unit is their primary residence (plus up to 2 additional units in the same cooperative or condominium as the primary residence). The Action Committee continues to crusade for a property tax system that will deal fairly and equitably with all New York City tax payers.

In 1997, CNYC helped secure legislation enabling condominium associations to borrow money.

In 1998 CNYC persuaded the Internal Revenue Service not to apply IRC Section 277 to housing cooperatives.

When the City passed a law to control lead paint in 2004, CNYC secured for resident shareholders and unit owners the same treatment as any other home owners. As stricter lead paint requirements were enacted in 2019, CNYC helped obtain special certification consideration for cooperatives and condominiums.

In 2006-2008, together with many other groups, CNYC participated in discussions with the Department of Buildings about Local Law II; eventually bringing about a rolling system of filing deadlines beneficial to buildings and service providers alike.

At the request of CNYC and the National Association of Housing Cooperatives, Congressman Charles Rangel passed legislation in 2007 modifying the '80/20' rule in Section 216 of the Internal Revenue Code. This change is of great benefit to housing cooperatives.

In 2010, CNYC had a leadership role organizing opposition to a proposed FHFA Guideline that would have been harmful to cooperatives and condominiums with transfer fees.

Since Tropical Storm Sandy, CNYC has worked with other groups nationwide to promote legislation to enable FEMA to provide grants to housing cooperatives and condominiums to replace or restore building systems damaged in a disaster.

In December of 2021, Governor Hochul signed legislation allowing reverse mortgages for seniors in New York housing cooperatives.

CNYC works hard to help members understand their responsibilities under local laws including LL97, FIST and the many inspection laws.

CNYC is supported by dues from member cooperatives and condominiums and by professional subscriptions. Member buildings receive all CNYC publications and messages. They can send representatives to CNYC functions, and can call upon CNYC for information or advice, and can participate in the election of CNYC Board members. Professionals who offer services to cooperatives and condominiums can become Professional Subscribers to CNYC, receiving all publications and invitations to CNYC programs at subscriber rates; however they cannot vote in CNYC elections or serve on the Executive Board. CNYC maintains an office at 850 7th Avenue in Manhattan. Contact CNYC by phone (212) 496-7400 or e-mail to info@CNYC.coop.

The Action Committee for Reasonable Real Estate Taxes

The **Action Committee for Reasonable Real Estate Taxes** works for fair, affordable, predictable NYC property taxes. Founded in 1990, the Action Committee was very instrumental in promoting the program of tax abatements for home owners in NYC cooperatives and condominiums, which has been in place since 1997. The Action Committee continues to strive for a long term tax reform program. Your participation and financial support will help the Action Committee win its crusade for tax fairness. The next meeting of the Action Committee will be held on January 27, 2025.