State of New York

Executive Chamber

No. 202.32

EXECUTIVE ORDER

Continuing Temporary Suspension and Modification of Laws Relating to the Disaster Emergency

WHEREAS, on March 7, 2020, I issued Executive Order Number 202, declaring a State disaster emergency for the entire State of New York; and

WHEREAS, both travel-related cases and community contact transmission of COVID-19 have been documented in New York State and are expected to continue;

NOW, THEREFORE, I, Andrew M. Cuomo, Governor of the State of New York, by virtue of the authority vested in me by Section 29-a of Article 2-B of the Executive Law, do hereby continue the suspensions and modifications of law, and any directives, not superseded by a subsequent directive, made by Executive Order 202.23 and each successor Executive Order up to and including Executive Order 202.27, for thirty days until June 20, 2020.

IN ADDITION, I hereby temporarily suspend or modify the following for the period from the date of this Executive Order through June 20, 2020, the following:

- Subdivision (1) of section 576-b of the Public Health Law and section 58-1.7 and 58-1.8 of Title 10 of the NYCRR, to the extent necessary to, in furtherance of Executive Order 202.30 and any extensions thereof, allow clinical laboratories to accept and examine specimens for COVID-19 testing, from personnel of nursing homes and adult care facilities, as such personnel are defined in Executive Order 202.30, without a prescription or order from an authorized ordering source, and to report the results of such tests to the appropriate operators and administrators of the nursing home or adult care facility for which the person for whom the test was performed provides services; provided that, to ensure appropriate follow-up with patients who test positive for COVID-19, the facility administrator shall contact the local health department to ensure all facility personnel who test positive are provided appropriate clinical guidance as well as appropriate isolation orders; and

- Section 6530 of the Education Law, to the extent necessary to allow physicians to order COVID-19 tests, authorized by the U.S. Food and Drug Administration (FDA) for self-collection, without otherwise having an initial physician-patient relationship with the patient.

IN ADDITION, by virtue of the authority vested in me by Section 925-a of the Real Property Tax Law to extend during a State disaster emergency the period for paying property taxes without interest or penalties upon request of the chief executive officer of an affected county, city, town, village or school district, I do hereby extend by twenty-one days the period for paying, without interest or penalty, property taxes that are due in the following localities that have requested such an extension: Village of Antwerp, Jefferson County; Village of Asharoken, Suffolk County; Village of Bainbridge, Chenango County; Village of Bayville, Nassau County; Village of Bronxville, Westchester County; Village of Canastota, Madison County; Village of Cedarhurst, Nassau County; Village of Chester, Orange County; Village of Chittenango, Madison County; City of Corning, Steuben County; Village of Coxsackie, Greene County; Village of Croton-on-Hudson, Westchester County; Village of Delhi, Delaware County; Village of Deposit, Broom-Delaware County; Village of Dexter, Jefferson County; Village of Dryden, Tompkins County; Town/Village of East Rochester, Monroe County; Village of East Rockaway, Nassau County; Village of Flower Hill, Nassau County; Grand-View-on-Hudson, Rockland County; Village of Granville, Washington

County; Village of Great Neck, Nassau County; Village of Great Neck Estates, Nassau County; Village of Haverstraw, Rockland County; Village of Herkimer, Herkimer County; Village of Holland Patent, Oneida County; Village of Holley, Orleans County; Village of Huntington Bay, Suffolk County; Village of Kings Point, Nassau County; Village of Irvington, Westchester County; Village of Lynbrook, Nassau County; Village of Massapequa Park, Nassau County; Village of Massena, St. Lawrence County; Village of Menands, Albany County; Village of Mexico, Oswego County; Village of Mill Neck, Nassau County; Village of Millport, Chemung County; Village of Naples, Ontario County; Village of Nassau, Rensselaer County; Village of New Hartford, Oneida County; Village of New York Mills, Oneida County; Village of Old Westbury, Nassau County; Village of Orchard Park, Erie County; Village of Oyster Bay Cove, Nassau County; Village of Pawling, Dutchess County; Village of Poland, Herkimer County; Village of Pulaski, Oswego County; Village of Quogue, Suffolk County; Village of Roslyn, Nassau County; Village of Roslyn Harbor, Nassau County; Village of Saranac Lake, Franklin-Essex Counties; Village of Saugerties, Ulster County; Village of Scottsville, Monroe County; Village of Sea Cliff, Nassau County; Village of Sidney, Delaware County; Village of Spencerport, Monroe County; Village of Sodus, Wayne County; Village of South Glens Falls, Saratoga County; Village of Trumansburg, Tompkins County; Village of Tuckahoe, Westchester County; Village of Upper Nyack, Rockland County; Village of Warwick, Orange County; Village of Wesley Hills, Rockland County; Village of West Haverstraw, Rockland County; Village of Westbury, Nassau County; Village of Whitehall, Washington County; Village of Whitesboro, Oneida County; Village of Williston Park, Nassau County; Village of Valley Stream, Nassau County; Village of Floral Park, Nassau County; Village of Schoharie, Schoharie County; and the County of Suffolk..

IN ADDITION, by virtue of the authority vested in me by Section 925-a of the Real Property Tax Law, I do hereby retroactively extend by twenty-one days the period for paying without interest or penalty the property taxes that were due by April 1, 2020, in the Village of Head of the Harbor, Suffolk County, and the Village of Russell Gardens, Nassau County.

IN ADDITION, by virtue of the authority vested in me by Section 29-a of Article 2-B of the Executive Law to issue any directive during a disaster emergency necessary to cope with the disaster, I do hereby issue the following directives for the period from the date of this Executive Order through June 20, 2020:

- Any licensee or franchisee of a racetrack in the State is hereby permitted to operate such racetrack as of June 1, 2020, provided such racetrack does not permit any visitor or fan into the facility, and allows on site only essential personnel; and provided further that such licensee or franchisee of a racetrack, and all essential personnel adhere to any directive or guidance issued by the Department of Health and/or by the Gaming Commission.

- Executive Order 202.10 (as later extended by Executive Order 202.18 and Executive Order 202.29) which prohibited all non-essential gatherings of any size for any reason, is hereby modified to permit a gathering of ten or fewer individuals for any religious service or ceremony, or for the purposes of any Memorial Day service or commemoration, provided that social distancing protocols and cleaning and disinfection protocols required by the Department of Health are adhered to, and provided further, that any drive-in or remote religious service may continue in excess of the ten person limit so long as there is no in-person contact between participants. Vehicle caravans are permitted.

- The authority of the Commissioner of Taxation and Finance to abate late filing and payment penalties pursuant to section 1145 of the Tax Law is hereby expanded to authorize abatement of interest and penalties for a period of up to 100 days for taxpayers who were required to file returns and remit sales and use taxes by March 20, 2020, for the sales tax quarterly period that ended February 29, 2020.

IN ADDITION, by virtue of the authority vested in me by Section 29-a of Article 2-B of the Executive Law, I hereby suspend or modify the following provisions included in Executive Order 202.22, for the period from the date of this Executive Order through June 20, 2020, unless an earlier date is specified below:

- Article 5 of the Real Property Tax Law, and analogous provisions of any other general or special laws that require a tentative assessment roll to be filed on or before June 1, 2020, to allow the tentative and final assessment rolls to be filed, at local option, up to 30 days later than otherwise allowable, to allow an assessing unit to set a date for hearing assessment complaints that is at least 21 days after the filing of the tentative roll, to allow notice of the filing of the tentative roll to be published solely online so long as the date for hearing complaints is prominently displayed, to suspend in-person inspection of the tentative roll, and to allow local Boards of Assessment Review to hear complaints remotely by conference call or similar service, provided that complainants can present their complaints through such service and the public has the ability to view or listen to such proceeding;

- Section 1212 of the Real Property Tax Law, to the extent necessary to allow the commissioner of taxation and finance to certify final state equalization rate, class ratios, and class equalization rates, if required, no later than ten days prior to the last date set by law for levy of taxes of any municipal corporation to which such equalization rate, class ratios, and class equalization rates are applicable;

- Section 1512(1) of the Real Property Tax Law and Sections 283.291 and 283.221 of the Laws of Westchester County, are suspended to allow the County Executive to negotiate with any town supervisor or mayor of any city, to accept a lesser percentage of taxes, special ad valorem levies or special assessments which are otherwise due on May 25, provided that in no event shall any town or city be required to pay more than sixty percent. The County Executive is empowered to determine whether or not penalties for late payment or interest are able to be waived dependent on whether or not such town or city applies the County Executive's criteria for determining hardship due to COVID-19;

- Section 283.221 of the Laws of Westchester County is further suspended to the extent necessary to require the supervisor of a town, to waive payment of penalties for late payment of county and county district taxes under section 283.221 up to July 15, 2020, and waive payment of penalties for late payment of town and town district taxes and assessments in the same manner, provided such town applies the County Executive's criteria for the determination of hardship due to COVID-19;

- Section 1512(1) of the Real Property Tax Law and any penalty provision of the tax code of a city within Westchester County is further suspended to the extent necessary to allow the mayor of that City to waive the payment of penalties for late payment of county and county district taxes and to further waive payment of penalties for late payment of city and city district taxes and assessments in the same manner, provided such city applies the County Executive's criteria for the determination of hardship due to COVID-19;

- Section 5-18.0(2) of the Nassau County Administrative Code, to the extent necessary to allow the Nassau County Executive to extend until June 1, 2020, the deadline to pay without interest or penalty the final one-half of school taxes upon real estate in such county.

GIVEN under my hand and the Privy Seal of the State in the City of Albany this twenty-first day of May in the year two thousand twenty.

BY THE GOVERNOR

Secretary to the Governor