State of New York

Executive Chamber

No. 202.22

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 be 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 to temporarily suspend or modify any statute, local law, ordinance, order, rule, or regulation, or parts thereof, of any agency during a State disaster emergency, if compliance with such statute, local law, ordinance, order, rule, or regulation would prevent, hinder, or delay action necessary to cope with the disaster emergency or if necessary to assist or aid in coping with such disaster, I hereby temporarily suspend or modify, for the period from the date of this Executive Order through May 20, 2020 the following:

- 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 twentieth day of April in the year two thousand twenty.

BY THE GOVERNOR

Secretary to the Governor