

## LOCAL LAW NO. "E" FOR 2021

### A LOCAL LAW OF THE COUNTY OF ALBANY PROVIDING FOR SPECIAL DEFERMENTS OF TAXES DURING THE COVID-19 STATE OF EMERGENCY FOR REAL PROPERTY LOCATED WITHIN THE COUNTY OF ALBANY

Introduced: 2/8/21

By Messrs. Peter, Comisso, Domalewicz, A. Joyce, Feeney, Beston, Bruschi, Clay, Cleary, Ms. Cunningham, Messrs. Efekoro, Ethier, Fein, R. Joyce, Kuhn, Ms. Lekakis, Mr. Mayo, Mss. McLaughlin, Mclean Lane, Messrs. Miller, O'Brien, Ms. Plotsky, Messrs. Reidy, Reinhardt, Ricard, Simpson, Smith, Mss. Whalen and Willingham:

BE IT ENACTED by the Legislature of the County of Albany as follows:

#### Section 1. Legislative Intent and Purpose

On January 30, 2021, Governor Cuomo signed legislation amending the Real Property Tax Law by adding article 19-A, allowing for limited deferment of the payment of property taxes and waiver of the associated interest and penalties during the COVID-19 declared state of emergency.

The County believes that the benefits offered to taxpayers by this legislation are crucial during the fiscal crisis caused by the COVID-19 global pandemic.

The collection of real property taxes is administered through local municipalities, which then make payment to the County of Albany for the portion of County taxes due. The County believes that the deadlines for collection of the municipal and county portions of taxes must remain consistent to avoid confusion for local taxpayers.

Accordingly, for any municipality which has passed or does pass legislation allowing for deferment of payment of property taxes and waiver of interest and penalties pursuant to Article 19-A of the Real Property Tax Law during the COVID-19 declared state of emergency, this Local Law shall act to equally defer the County's portion of the property taxes due.

#### Section 2. Deferment

Pursuant to Section 1910 of the New York State Real Property Tax law, the County of Albany hereby defers the payment of the County's portion of property taxes, including waiver of interest and penalties, for property located in any municipality in the County of Albany which has adopted legislation pursuant to Real Property Tax Law Section 1910. Any deferment of payment of the County's portion of property taxes shall be applicable only to those municipalities which have adopted legislation regarding the deferment of local property taxes pursuant to Article 19-A of the Real

Property Tax Law, and such deferment shall be coterminous with the date established by each individual municipality.

At no point shall deferment of property tax payment due date extend more than one hundred twenty days past the original due date of such taxes. If any municipality authorizes a deferment of payment of taxes to a date in excess of one hundred twenty days from the original due date for such taxes, the deferment of the County's portion of property taxes shall be one hundred twenty days past the original due date for such taxes.

Section 3. Effective date and repeal.

This local law shall take effect upon filing with Secretary of State and shall remain in effect until June 1, 2021, when it shall be deemed repealed.

*Referred to Law and Audit and Finance Committees – 2/8/21*

*Favorable Recommendation Law Committee – 3/24/21*

*Favorable Recommendation Audit and Finance Committee – 3/25/21*

*On long roll call vote the following members voted in favor: Messrs. Beston, Bruschi, Burgdorf, Clay, Cleary, Commisso, Ms. Cunningham, Messrs. Domalewicz, Drake, Efekoro, Ethier, Feeney, Fein, Grimm, A. Joyce, R. Joyce, Kuhn, Ms. Lekakis, Messrs. Mauriello, Mayo, Mss. McLaughlin, McLean Lane, Messrs. Miller, O'Brien, Perlee, Peter, Ms. Plotsky, Messrs. Reidy, Reinhardt, Ricard, Simpson, Smith, Tunny, Mss. Whalen and Willingham – 35*

*Those opposed – 0*

*Local Law was adopted – 4/12/21*