

Intro. Res. No. 1142-2019

Laid on Table 2/13/2019

Introduced by the Presiding Officer on request of the County Executive and Legislators Krupski, Fleming, Calarco, Lindsay, Gregory, Berland, Sunderman

**RESOLUTION NO. 75 -2019, AUTHORIZING EXTENSION OF TIME TO PAY REAL PROPERTY TAXES FOR PERSONS WHO WERE FURLOUGHED OR DESIGNATED A NON-PAY FEDERAL EMPLOYEE DUE TO THE LAPSE IN DISCRETIONARY APPROPRIATIONS BY THE FEDERAL GOVERNMENT**

**WHEREAS**, a partial federal government shutdown began on December 22, 2018, and ended on January 25, 2019; and

**WHEREAS**, the partial federal government shutdown was the longest gap in American government funding ever; and

**WHEREAS**, as a result of the partial federal government shutdown, approximately 420,000 essential federal employees worked without pay, and approximately 320,000 federal employees were furloughed; and

**WHEREAS**, Section 925-e of the New York Real Property Law has been amended by respective Assembly and Senate Bill Nos. A881/S1675, in relevant part, to provide a temporary extension for payment of real property taxes owed by a person who has been either a furloughed or designated non-pay federal employee due to a period of a lapse in discretionary appropriations by the federal government, or by the spouse or domestic partner of such person; and

**WHEREAS**, the deadline to pay the first-half real property taxes without penalty in Suffolk County was January 10, 2019; and

**WHEREAS**, Suffolk County recognizes that the furloughed federal government employees and employees working without pay were severely impacted by the partial federal government shutdown in terms of their ability to pay their bills, including their real property taxes; now, therefore be it

**1<sup>st</sup>** **RESOLVED**, that pursuant to A881/S1675, notwithstanding any other provision of law which relates to the collection of real property tax owed to the County of Suffolk due no later than January 10, 2019 without penalty for the first half of tax owed for the 2018-2019 tax year, or to the imposition of penalties or interest therefor for a late payment owed by a person who has been either a furloughed or designated non-pay federal employee due to a period of a lapse in discretionary appropriations by the federal government, or by the spouse or domestic partner of such person, for real property of a person so furloughed or designated non-pay, any deadline with respect to the payment of such real property tax shall be extended to April 25, 2019; and be it further

**2<sup>nd</sup>** **RESOLVED**, a taxpayer requesting an extension authorized by A881/S1675 and this resolution shall present with payment of the tax owed documentation verifying furlough or non-pay designation as required by the first resolved clause herein; and be it further

**3<sup>rd</sup>** **RESOLVED**, this resolution shall take effect immediately and shall expire and be deemed repealed on June 1, 2020; and be it further

**4<sup>th</sup>** **RESOLVED**, that this Legislature, being the State Environmental Quality Review Act (SEQRA) lead agency, hereby finds and determines that this resolution constitutes a Type II action pursuant to Section 617.5(c)(21), (26) and/or (33) of Title 6 of the NEW YORK CODE OF RULES AND REGULATIONS (6 NYCRR) and within the meaning of Section 8-0109(2) of the NEW YORK ENVIRONMENTAL CONSERVATION LAW as a promulgation of regulations, rules, policies, procedures, and legislative decisions in connection with continuing agency administration, management and information collection, and the Suffolk County Council on Environmental Quality (CEQ) is hereby directed to circulate any appropriate SEQRA notices of determination of non-applicability or non-significance in accordance with this resolution.

DATED: February 13, 2019

APPROVED BY:

/s/ Dennis M. Cohen  
Chief Deputy County Executive of Suffolk County

Date: February 19, 2019