

Real Property Tax Grievance Procedures Adjusted Due to COVID-19 Crisis

Assessors have now received the guidance they have been waiting for as to how the real property tax grievance procedures in New York State will change during the COVID-19 crisis. The deadlines for the publication of tentative and final rolls have been extended. Board of Assessment Review hearings may now be held remotely.

All municipalities are required to publish tentative and final assessment rolls annually. In most towns and cities, the tentative roll is published on May 1. On April 21, 2020, Gov. Cuomo issued Executive Order 202.22, which temporarily suspended or modified certain sections of the Real Property Tax Law (RPTL) pertaining to assessment rolls, the certification of equalization rates, certain Westchester County taxation laws and Nassau County school taxes.

Modification of Assessment Procedures

Article 5 of the RPTL requires some city, and all town, assessors to complete a tentative assessment roll each year by May 1 with the final assessment roll completed by July 1. Beginning on the fourth Tuesday of May, the Board of Assessment Review for each assessing unit is required to meet to hear complaints on the tentative roll. With the issuance of EO 202.22, Gov. Cuomo modified laws that require a tentative assessment roll to be filed on or before June 1, 2020 to permit the filing of tentative and final assessment rolls up to 30 days later than otherwise allowable, at the option of the local assessing unit. In addition, notice of the tentative roll may be published solely online so long as the date for hearing complaints is prominently displayed.

Remote Hearings

Pursuant to the Order, following the filing of the tentative roll, each assessing unit will be allowed to set a date for hearing assessment complaints that is at least 21 days after the filing of the tentative roll. In-person inspection of the tentative roll has been suspended, and local Boards of Assessment Review will be allowed to hear complaints remotely by conference call or similar service, provided that complainants can present complaints through the service and the public has the ability to view or listen to the proceedings.

Certification of Equalization Rate

Section 1212 of the RPTL calls for the certification of the final state equalization rate, class ratios, and class equalization rates no later than 30 days prior to the last date set by law for levy of taxes of any municipal corporation. This rule has been modified by EO 202.22 to require certification no later than 10 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.

Westchester County

In addition to changes to the general assessment procedures, EO 202.22 suspends or modifies sections of the RPTL specifically pertaining to Westchester County as well as specific sections of the Laws of Westchester County as follows:

- Section 1512(1) of the RPTL 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 city mayor to accept a lesser percentage of

taxes, special ad valorem levies or special assessments which are otherwise due on May 25, provided that any town or city shall not be required to pay more than 60%. Additionally, 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 suspended to allow town supervisors to waive payment of penalties for late payment of county and county district taxes up to July 15, 2020, as well as waive payment of penalties for late payment of town and town district taxes and assessments, provided such town applies the County Executive's criteria for the determination of hardship due to COVID-19.
- Section 1512(1) of the RPTL and any penalty provision of the tax code of a city within Westchester County is suspended to allow city mayors to waive the payment of penalties for late payment of county and county district taxes and city and city district taxes and assessments, provided such city applies the County Executive's criteria for the determination of hardship due to COVID-19.

Nassau County

Under the provisions of EO 202.22, the Nassau County Executive may extend the deadline to pay the final one-half of school taxes without interest or penalty until June 1, 2020.

The suspension and/or modifications set forth under EO 202.22 are in effect until May 20, 2020.

If you have questions on information contained in this Information Memo, contact [Brody Smith](#), [Kathleen Bennett](#), any [attorney](#) in our [Municipalities Practice](#) or the attorney at the firm with whom you are regularly in contact.



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