



DRAFT – 2-4-19

**CITY OF BEACON
CITY COUNCIL**

Resolution No. _____ of 2019

**RESOLUTION ADOPTING PROVISION OF REAL PROPERTY TAX LAW
GRANTING A TEMPORARY EXTENSION FOR PAYMENT OF REAL
PROPERTY TAXES FOR FURLOUGHED FEDERAL EMPLOYEES**

WHEREAS, on February 1, 2019, Governor Cuomo signed into law Senate Bill 2523/Assembly Bill 2852 which amends the Real Property Tax Law to add a new Section 925-e relating to the extension for payment of real property taxes by furloughed or designated non-paid federal employees and requires certain documentation related thereto; and

WHEREAS, the legislation provides that if a real property tax bill - whether for school, town, county or special district taxes – or an installment agreement for the payment of real property taxes, becomes due and payable during the time of a lapse in discretionary appropriations by the federal government and the property owner or the property owner's spouse or domestic partner are furloughed by the federal government, the property owner can seek an extension in which to pay their real property taxes without interest or penalty; and

WHEREAS, the deadline for payment of the real property tax shall be extended for a period of ninety (90) days after the end of such lapse in discretionary appropriations by the federal government provided the municipal corporation that employs the collecting officer for the taxes has passed a local resolution authorizing such an extension; and

WHEREAS, such extension would apply to all local taxes (school, county, town and special district taxes) collected by the collecting officer; and

WHEREAS, administration of such extension requires those federal workers affected to produce their federal ID along with some official documentation that they were furloughed when applying for the extension.

NOW, THEREFORE BE IT RESOLVED, that the City Council of the City of Beacon hereby authorizes the extension for payment of real property taxes by furloughed or designated non-paid federal employees due to the lapse in discretionary appropriation by the federal government, as provided for in Real Property Tax Law §925-e;

BE IT FURTHER RESOLVED, the City Council of the City of Beacon hereby directs the Director of Finance to obtain a copy of the federal workers' federal ID card, official documentation that they were furloughed during the relevant time period when taxes were due and such other documentation as may be reasonably requested by the Director of Finance and that such documentation shall be submitted to the Director of Finance no later than the thirtieth day following the last day for paying such taxes without incurring interest or penalty, as determined without regard for the provisions of Real Property Tax Law §925-e.

BE IT FURTHER RESOLVED, that this resolution shall remain in effect until withdrawn by a resolution of the City Council.