

Intro. Res. No. 1678-2013  
Introduced by Legislators Browning, Horsley, Calarco and Spencer

Laid on Table 7/30/2013

**RESOLUTION NO. 1076 -2013, ADOPTING LOCAL LAW  
NO. 43 -2013, A LOCAL LAW TO PROVIDE ASSESSMENT  
AND TAX RELIEF TO PROPERTY OWNERS IMPACTED BY  
SUPERSTORM SANDY**

**WHEREAS**, there was duly presented and introduced to this County Legislature at a meeting held on July 30, 2013, a proposed local law entitled, "**A LOCAL LAW TO PROVIDE ASSESSMENT AND TAX RELIEF TO PROPERTY OWNERS IMPACTED BY SUPERSTORM SANDY;**" now, therefore be it

**RESOLVED**, that said local law be enacted in form as follows:

**LOCAL LAW NO. 43 -2013, SUFFOLK COUNTY, NEW YORK**

**A LOCAL LAW TO PROVIDE ASSESSMENT AND TAX RELIEF TO  
PROPERTY OWNERS IMPACTED BY SUPERSTORM SANDY**

**BE IT ENACTED BY THE COUNTY LEGISLATURE OF THE COUNTY OF  
SUFFOLK**, as follows:

**Section 1. Legislative Intent.**

This Legislature hereby finds and determines that Superstorm Sandy caused catastrophic property damage in Suffolk County in the Fall of 2012.

This Legislature also finds that thousands of homes were either destroyed or severely damaged by the high winds, rains and flooding associated with Superstorm Sandy.

This Legislature further determines that thousands of Suffolk County residents experienced terrible hardship when their homes were damaged or destroyed. Many residents were forced to relocate or, in the alternative, live in their damaged homes under difficult conditions. Many residents face a long, difficult and expensive road as they rebuild their homes and lives.

This Legislature further finds that Superstorm Sandy struck Suffolk County after assessment rolls were prepared by the towns; as a result, property owners who experienced substantial damage to their homes and businesses were required to pay their normal property tax bill in 2013.

This Legislature determines that the State of New York has enacted legislation which addresses this inequity by authorizing local governments to grant assessment relief to Superstorm Sandy victims whose properties were substantially damaged or destroyed.

This Legislature finds that Suffolk County was included in the Federal disaster declaration of Superstorm Sandy and, therefore, is eligible to extend assessment relief to its residents.

This Legislature concludes it is fair and equitable to provide relief to residents who saw their properties damaged or destroyed and their lives upended by Superstorm Sandy.

Therefore, the purpose of this law is to elect to provide assessment relief to persons substantially impacted by Superstorm Sandy as authorized by the "Superstorm Sandy Assessment Relief Act", enacted by the New York State Legislature as Chapter 424 of the 2013 Laws of the State of New York.

**Section 2. Definitions.**

As used in this law, the following terms shall have the meanings indicated:

"Impacted Tax Roll" shall mean the final assessment roll which satisfies both of the following conditions: the roll is based upon a) a taxable status date occurring prior to October 28, 2012; and b) taxes levied upon that roll were payable without interest on or after October 28, 2012.

"Improved Value" shall mean the market value of real property improvements excluding the land.

"Property" shall mean "real property", "property" or "land" as defined under paragraphs (a) through (g) of subdivision 12 of Section 102 of New York Real Property Law.

"Relief Act" shall mean the Superstorm Sandy Assessment Relief Act as enacted by New York State Legislature, Chapter 424 of the 2013 Laws of the State of New York.

"Superstorm Sandy" shall mean the storms, rains, winds or floods which occurred within the State of New York and the County of Suffolk during the period October 29, 2012 and ending November 3, 2012.

"Total Assessed Value" shall mean the total assessed value property prior to any and all exemption adjustments.

**Section 3. Implementation and Adoption of Hurricane Sandy Assessment Relief Act.**

This law adopts and implements the provisions of the Hurricane Sandy Assessment Relief Act, as enacted by the New York State Legislature, Chapter 424 of the 2013 Laws of the State of New York, granting assessment relief to the victims of Hurricane Sandy.

**Section 4. Eligibility criteria and relief granted.**

Notwithstanding any provision of law to the contrary, the County of Suffolk elects to provide assessment relief for properties damaged by Superstorm Sandy, as authorized by the Relief Act, as follows:

<b><u>Lost Improved Value of Property as a result of Superstorm Sandy</u></b>	<b><u>Reduction of Assessed Value Attributable to Improvements on the Impacted Assessment Roll</u></b>
At least 10% but less than 20%	15%
At least 20% but less than 30%	25%

At least 30% but less than 40%	35%
At least 40% but less than 50%	45%
At least 50% but less than 60%	55%
At least 60% but less than 70%	65%
At least 70% but less than 80%	75%
At least 80% but less than 90%	85%
At least 90% but less than 100%	95%
100%	100%

**Section 5. Other provisions.**

- A. To receive relief under this law, a property owner must submit a written request to his or her town assessor on a form approved by the Director of the New York State Office of Real Property Tax Services and in accordance with the specific requirements of the Relief Act. Such request shall attach any and all determinations made by the Federal Emergency Management Agency, any and all reports made by insurance adjusters, and describe in reasonable detail the damage caused to the property by Superstorm Sandy and the condition of the property and shall be accompanied by supporting documentation.
- B. The percentage of loss in improved value shall be adopted by the assessor from a written finding of the Federal Emergency Management Agency, or where no such finding exists, shall be determined by the assessor in a manner provided by the Relief Act, subject to review by the board of assessment review.
- C. Where an assessor determines a property has lost at least 10% of its improved value due to Superstorm Sandy, the assessed value attributable to the improvements on the property on the impacted assessment roll shall be reduced by the appropriate percentage specified in section 4 of this law, provided that any exemptions which the property may be receiving shall be adjusted as necessary to account for such reduction in the total assessed value. To the extent the total assessed value of the property originally appearing on such roll exceeds the amount to which it should be reduced pursuant to the Relief Act and this local law, the excess shall be considered an error in essential fact as defined by subdivision 3 of Section 550 of the Real Property Tax Law. If the error appears on a tax roll, the tax roll shall be corrected in the manner provided by Section 554 of the Real Property Tax Law or a refund or credit of taxes shall be granted in the manner provided by Sections 556 or 556-b of the Real Property Tax Law. If the error appears on a final assessment roll but not on a tax roll, such final assessment roll shall be corrected in the manner prescribed by Section 553 of the Real Property Tax Law.

**Section 6. Applicability.**

This law shall apply to the impacted assessment roll, as that term is defined in the Relief Act and this local law.

**Section 7. Severability.**

If any clause, sentence, paragraph, subdivision, section, or part of this law or the application thereof to any person, individual, corporation, firm, partnership, entity, or circumstance shall be adjudged by any court of competent jurisdiction to be invalid or unconstitutional, such order or judgment shall not affect, impair, or invalidate the remainder thereof, but shall be confined in its operation to the clause, sentence, paragraph, subdivision,

section, or part of this law, or in its application to the person, individual, corporation, firm, partnership, entity, or circumstance directly involved in the controversy in which such order or judgment shall be rendered.

**Section 8. SEQRA Determination.**

This Legislature, being the State Environmental Quality Review Act (SEQRA) lead agency, hereby finds and determines that this law constitutes a Type II action pursuant to Section 617.5(c)(20), (21), and/or (27) 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. 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 law.

**Section 9. Effective Date.**

This law shall take effect immediately upon filing in the Office of the Secretary of State.

DATED: November 19, 2013

APPROVED BY:

/s/ Steven Bellone  
County Executive of Suffolk County

Date: December 2, 2013

After a public hearing duly held on December 2, 2013  
Filed with the Secretary of State on December 9, 2013