Overview

- Allows taxing jurisdictions to provide relief to property owners for damage to the improvements on property caused by Superstorm Sandy.
- Superstorm Sandy means the storms, rains, winds or floods during the period beginning October 29, 2012 and ending November 3, 2012.
- The act applies to all improved properties. It is not limited to residential property.
- Effectively provides relief if an assessment roll has a taxable status date prior to October 28, 2012 for taxes levied on that roll that are payable without interest on or after October 28, 2012.

Local Option

- The program can be adopted by an eligible county (see below) and any city, town, village, school district, or special district that is wholly or partly contained within an eligible county. The provisions of the legislation are only available to taxpayers in eligible municipalities that have opted to offer this relief. It does not apply in a municipality that is not an eligible municipality, or in a municipality that is an eligible municipality but has not opted to offer this relief.
- An eligible municipality that opts in has the further option of offering relief to those whose buildings and other property improvements lost less than 50% of their value. If the municipality opts into the legislation without opting to offer relief at levels below 50%, the relief will only be available to those whose buildings and other property improvements lost 50% or more of their value.
- Adoption of the program by a county does not apply to other local governments within the county; each municipality, school district, or special district that wishes to offer the option to its property owners must separately adopt a resolution.
- The governing body of a special district may independently decide whether to opt into the provisions of the act. As a result, a special district may offer this relief act even if the municipal corporation with which it is associated does not, and vice versa.

List of Eligible Counties

Eligible County means a county, other than a county wholly contained within a city, included in FEMA-4085-DR, the notice of the Presidential Declaration of a major disaster for the State of New York. The Eligible Counties are Greene, Nassau, Orange, Putnam, Rockland, Suffolk, Sullivan, Ulster, and Westchester.

Procedure

- To receive relief, the property owner in a participating municipality must submit a written request to the assessor along with supporting documentation.
- Use Application form RP-5849-APP. Documentation should be included with the request.
• The assessor will adopt the finding by FEMA, or if such finding does not exist, the assessor will determine the percentage reduction in value. The fact that a property was subsequently repaired is irrelevant to its eligibility.

• If warranted, the assessor will reduce the taxable assessed value.

• Upon making a determination, the assessor will mail written notice to the property owner and the participating municipality.

• If a reduction is granted and taxes have not yet been paid, then the tax liability will be reduced; if taxes have already been paid then the taxing jurisdiction may refund or credit the appropriate amount.

• A property owner who is dissatisfied with the assessor's determination may file a complaint with the Board of Assessment Review, which shall reconvene upon 10 calendar days written notice to the property owner and assessor to consider the matter.

**Deadlines**

• The deadline for taxing jurisdictions to opt into the program is 12/06/2013. (45 calendar days after the act was signed by the Governor)

• The deadline for a property owner to apply for assessment relief is 01/21/2014. (90 calendar days after the act was signed by the Governor).

**Assessment Reductions** Upon reviewing the property's documentation, the assessor does not have to determine exactly how much value the buildings and other property improvements lost, but merely must classify the loss into one of the ranges in the table below:

<table>
<thead>
<tr>
<th>Loss in Value of Buildings, etc.</th>
<th>Reduction in Taxable Assessed Value of Buildings, etc.</th>
</tr>
</thead>
<tbody>
<tr>
<td>At least 10% but less than 20%</td>
<td>15%*</td>
</tr>
<tr>
<td>At least 20% but less than 30%</td>
<td>25%*</td>
</tr>
<tr>
<td>At least 30% but less than 40%</td>
<td>35%*</td>
</tr>
<tr>
<td>At least 40% but less than 50%</td>
<td>45%*</td>
</tr>
<tr>
<td>At least 50% but less than 60%</td>
<td>55%</td>
</tr>
<tr>
<td>At least 60% but less than 70%</td>
<td>65%</td>
</tr>
<tr>
<td>At least 70% but less than 80%</td>
<td>75%</td>
</tr>
<tr>
<td>At least 80% but less than 90%</td>
<td>85%</td>
</tr>
<tr>
<td>At least 90% but less than 100%</td>
<td>95%</td>
</tr>
<tr>
<td>100%</td>
<td>Reduced to 0</td>
</tr>
</tbody>
</table>

(* Assessment relief for a loss of less than 50% of the value of improvements is available only if the municipality's local law or resolution has specifically authorized relief in those loss categories.)
Determinations and Board of Assessment Review (BAR)

- The law is silent as to timing of the steps after a request for assessment reduction has been filed. While it would make sense for the BAR to hear all complaints at once, this is not required.

- The complaint form for flood damage does not have a Part Six Stipulation. Ordinarily, the stipulation process exists because the assessor has no power to reduce an assessment once the tentative roll is filed. Since these reductions are not being placed on a tentative roll, there is no similar barrier. An assessor could discuss the issue with a taxpayer after reviewing the application and evidence rather than having the issue move to the BAR.

Forms

- Form RP-5849-APP, Application for Superstorm Sandy Assessment Relief
- Form RP-5849-DET, Notice of Determination of Loss of Property Value
- Form RP-5849-BAR, Superstorm Sandy Assessment Relief Act - Complaint on Real Property Assessment

Please note, this is not a legal document and should not be relied on as such. For the law governing this program, see Chapter 424 of the Laws of 2013.