

RESOLUTION No. 2020-

**RESOLUTION DIRECTING THE CITY ASSESSOR, PURSUANT TO NYS GOVERNOR'S EXECUTIVE ORDER 202.83 CONTINUING TEMPORARY SUSPENSION AND MODIFICATION OF LAWS RELATING TO THE PANDEMIC DISASTER EMERGENCY, SPECIFICALLY AS IT PERTAINS TO SENIOR AND DISABILITY EXEMPTIONS, SECTION 467 AND 459C OF THE REAL PROPERTY TAX LAW, TO GRANT EXEMPTIONS ON THE 2021 ASSESSMENT ROLL TO ALL PROPERTY OWNERS WHO RECEIVED THAT EXEMPTION ON THE 2020 ASSESSMENT ROLL, THEREBY DISPENSING WITH THE NEED FOR RENEWAL APPLICATIONS FROM SUCH PERSONS, AND FURTHER DISPENSING WITH THE REQUIREMENT FOR ASSESSORS TO MAIL RENEWAL APPLICATIONS TO SUCH PERSONS**

BY:

Council Chairman Christopher Voccio  
Council Member John Spanbauer  
Council Member Kenny Tompkins  
Council Member Andrew Touma

**WHEREAS**, on March 7, 2020, Andrew M. Cuomo, Governor of the State of New York issued Executive Order Number 202, declaring a State disaster emergency for the entire State of New York; and

**WHEREAS**, on December 18, 2020, the Governor issued Executive Order 202.83, a portion of which includes a local option pertaining to Senior Citizens' and Persons with Disabilities' partial property tax exemption, Subdivisions 7, 7-a and 8 of Section 459-c of the Real Property Tax Law (Partial Tax Exemption for Persons with Disabilities), and Subdivisions 5, 5-a, 5-b, 5-c and 6 of Section 467 of the Real Property Tax Law (Partial Tax Exemption for Low Income Senior Citizens), to the extent necessary to permit the governing body of an assessing unit to adopt a resolution directing the assessor to grant exemptions pursuant to such section on the 2021 assessment roll to

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all property owners who received either of those exemption on the 2020 assessment roll, unless there has been a change in status that would no longer qualify the homeowner, dispensing with the need for renewal applications from such persons, and further dispensing with the requirement for assessors to mail renewal applications to such persons; and

**WHEREAS**, the City is desirous to adopt such resolution while also allowing the assessor to require a renewal application to be filed when the assessor has reason to believe that an owner who qualified for the exemption on the 2020 assessment roll may have since changed primary residence, added another owner to the deed, transferred the property to a new owner, or died;

**NOW, THEREFORE, BE IT RESOLVED**, the City Council of the City of Niagara Falls directs the City Assessor, pursuant to the NYS Governor's Executive Order 202.83 Continuing Temporary Suspension and Modification of Laws relating to the pandemic disaster emergency, specifically as it pertains to Senior and Disability Exemptions, Section 467 and 459c of the Real Property Tax Law, to grant exemptions on the 2021 Assessment Roll to all property owners who received that exemption on the 2020 Assessment Roll, except in the case that there is a change of status that would no longer qualify the homeowner, thereby dispensing with the need for renewal applications from such persons, and further dispensing with the requirement for assessors to mail renewal applications to such persons.