

**“Hurricane Irene and Tropical Storm Lee Assessment Relief Act”
Fact Sheet**

Overview

In December, 2011, New York State enacted the “Hurricane Irene and Tropical Storm Lee Assessment Relief Act.” The City of Rye adopted this local option legislation on January 12, 2012. This legislation allows taxing jurisdictions to provide relief to owners of properties that were “catastrophically impacted” by the storms.

Property that lost 50% of more of its value as a result of the flooding is considered catastrophically impacted.

Effectively allows heavily damaged property to be reassessed on the 2011 assessment roll based upon its post-storm condition, even though the damage occurred after the City’s May 1st taxable status date.

Procedure

To be eligible for relief, a property must have lost at least 50% of its value. The property owner must submit a written request to the assessor along with supporting documentation no later than **March 8, 2012**. Download Form RP-56-AR here:

http://www.tax.ny.gov/pdf/current_forms/orpts/rp56ar_fill_in.pdf

The assessor will review the documents submitted and notify the property owner of her determination. A property owner who is dissatisfied with the assessor’s determination may file a complaint with the Board of Assessment Review.

Property owners who believe they are over assessed, but do not meet the 50% threshold needed to qualify under this program, may file a grievance with the Board of Assessment Review on or before June 19, 2012 as part of the annual grievance proceedings. Forms and instructions are available at:

http://www.tax.ny.gov/pdf/current_forms/orpts/rp524_fill_in.pdf

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Questions: Please contact the assessor’s office at 967-7565 or email assessor@ryeny.gov