

**In Support Of Allowing Ulster County Residents Who Were Effected By The Flood Of April 2005 The Ability To Seek A Real Property Tax Reduction After The Taxable Status Date As Prescribed By New York State Real Property Tax Law**

Legislators Maloney and Stock and Legislators Aiello, Alfonso, Bartels, Berardi, Busick, Cummings, Dart, DePew, Donaldson, Every, Feldmann, Felicello, Gerentine, Harris, Hathaway, Hyatt, Kraft, Lomita, Loughran, McAfee, Meyer, Noonan, R.A. Parete, R.S. Parete, Provenzano, Roberti, Rodriguez, Shapiro, Stoeckeler, Tipp and Zimet offer the following:

WHEREAS, the flood of April 2005 has caused catastrophic property damage to numerous residents throughout Ulster County and thirteen additional counties, and

WHEREAS, a catastrophic loss will be considered a total loss resulting in a condemnation of the real property by the Building Department of each individual municipality, and

WHEREAS, George E. Pataki, the Governor of the State of New York has declared Ulster County a disaster area due to the extensive flooding, and

WHEREAS, March 1, the taxable status date as prescribed by the Real Property Tax Law has passed, and

WHEREAS, the assessor of each effected municipality cannot reduce the assessment on the destroyed property after March 1, of any given year as prescribed by law, and

WHEREAS, it has been determined by the Ulster County Attorney, that this Legislative body does not have the statutory authority to create a Real Property Tax Exemption to allow for the abatement of Real Property Taxes for those who were effected, and

WHEREAS, the New York State Legislature has in the past created special legislation for the abatement of Real Property Taxes for the destruction of real property that occurred from Hurricane Agnes, and

WHEREAS, time is of the essence due to the short amount of time that remains before filing of tentative assessment roll on May 1, 2005 and the final assessment roll July 1, 2005, in all of the effected Counties.

Resolution No. 151 April 14, 2005

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RESOLVED, that the Ulster County Legislature requests that Governor George E. Pataki introduce and support legislation in the New York State Senate and the New York State Assembly to allow New York State residents that have suffered catastrophic damage to their real property after the taxable status date as prescribed by the New York State Real Property Tax Law be allowed to come before each municipalities Board of Assessment Review to seek a reduction in their assessments, and moves its adoption.

ADOPTED BY THE FOLLOWING VOTE:

AYES: 30                      NOES: 0  
(Absent: Legislators Hathaway, Hyatt and Stoeckeler)

FINANCIAL IMPACT:  
UNKNOWN

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