

The COVID-19 Emergency Eviction and Foreclosure Prevention Act of 2020 (Chapter 381 of the Laws of 2020) was signed into law by Governor Cuomo on December 28.

Part D reads:

“Notwithstanding any other provision of law, in the interest of the health and safety of the public due to the novel coronavirus, COVID-19 pandemic, every governing body of an assessing unit and local assessor shall extend to the 2021 assessment roll, the renewal of the exemptions received on the 2020 assessment roll pursuant to sections 467 and 459-c of the real property tax law, relating to persons age sixty-five and older and for certain persons with disabilities and limited income, and no renewal application shall be required of any eligible recipient who received either exemption on the 2020 assessment roll in order for such eligible recipient to continue receiving such exemption at the same amount received on the 2020 assessment roll, except as here-in provided. Provided however, that the local assessor shall make available renewal applications through postal mail or electronic means in order for eligible recipients to file renewal applications in the event that such eligible recipient determines his or her income has changed in a manner that would grant him or her a greater exemption than what was present on the 2020 assessment roll; and provided further that such governing body may adopt a local law or resolution which includes procedures by which the assessor may require a renewal application to be filed when he or she has reason to believe that an owner who qualified for the exemption on the 2020 assessment roll may have since changed his or her primary residence, added another owner to the deed, transferred the property to a new owner, or died; and provided further that no governing body of an assessing unit or local assessor may require eligible recipients to appear in person to file a renewal application for any reason.

This act shall take effect immediately and shall expire May 1, 2021. This act shall be deemed to have been in full force and effect on and after March 7, 2020.”