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# COUNTY OF ERIE

**MARK C. POLONCARZ**

COUNTY EXECUTIVE

February 5, 2019

Erie County Legislature  
92 Franklin Street – Fourth Floor  
Buffalo, New York 14202

**RE: Temporary extension of a no-interest period for payments of real property taxes by a person furloughed by the federal government.  
IMMEDIATE CONSIDERATION REQUESTED**

Honorable Members:

Enclosed please find a proposed resolution and accompanying memorandum for immediate consideration and approval with regard to extending the no-interest period by 90 days after the furlough ends, for those persons furloughed by the federal government or designated non-pay federal employee.

Should your Honorable Body require further information, I encourage you to contact Director of Real Property Tax Services, Joseph L. Maciejewski.

Sincerely yours,

Mark C. Poloncarz, Esq  
Erie County Executive

MCP/jlm  
Enclosure

cc: Joseph Maciejewski, Director, Real Property Tax Services

# MEMORANDUM

To: Honorable Members of the Erie County Legislature  
From: Real Property Tax Services  
Re: Temporary Extension on no-interest period for payments of real property taxes by a person furloughed by the federal government.  
Date: February 5, 2019

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## **SUMMARY**

It is recommended that the Legislature approve the attached resolution extending the interest-free period to pay Erie County Property Taxes by ninety days after the end of the furlough period for individuals furloughed by the federal government or non-pay federal employees due to a period of a lapse in discretionary appropriations by the federal government.

## **FISCAL IMPLICATIONS**

To be determined.

## **REASONS FOR RECOMMENDATION**

The New York States Senate (S.01675) and Assembly (A.00881) have passed legislation, further amended by (S.02523) and (A.02852) that would amend Real Property Tax Law by adding section 925-e, providing for a temporary extension of the no-interest period on property tax payments. Furthermore, Governor Andrew Cuomo signed the legislation on February 1, 2019. The legislation requires the County of Erie to adopt a resolution opting to grant this extension.

## **BACKGROUND INFORMATION**

Furloughed or non-pay federal workers; temporary extension.

RPTL Section 925-e (New)

Notwithstanding any other provision of law which relates to the collection of real property tax owed to a municipal corporation or to the imposition of penalties or interest therefor for a late payment owed by a person who has been either a furloughed or designated non-pay federal employee due to a period of a lapse in discretionary appropriations by the federal government, or by the spouse or domestic partner of such person, for real property of a person so furloughed or designated non-pay, any deadline with respect to the payment of such real property tax shall be extended for a period of ninety days after the end of such lapse in discretionary appropriations by the federal government if such municipal corporation has passed a local resolution authorizing such extension. A municipal corporation shall require documentation by a person requesting an extension demonstrating that they have been furloughed or designated non-pay as a result of a period of a lapse in discretionary appropriations by the federal government.

## **CONSEQUENCES OF NEGATIVE ACTION**

Furloughed federal taxpayers in Erie County will incur additional interest if taxes are not paid by the respective due date.

## **STEPS FOLLOWING APPROVAL**

Erie County Real Property Tax Services will waive interest charges on property owned by a furloughed federal employee that pay after February 15, 2019 which is the last day in the Towns of the first class and March 15, 2019 for Towns of the second class. The tax payer will need to provide federal identification.

A RESOLUTION SUBMITTED BY:  
REAL PROPERTY TAX SERVICES

RE: Temporary Extension on no-interest period for payments of real property taxes by a person furloughed by the federal government.

Whereas, on February 1, 2019, New York State Governor Andrew Cuomo signed into law Senate (S.02523) and Assembly (A.02852) bills which add a new section, Real Property Tax Law 925-e to allow furloughed federal taxpayers in Erie County an extended period of ninety days from the end of the furloughed to pay property taxes without interest and penalty and;

Whereas, a furloughed federal taxpayer or designated non-pay federal employee must provide documentation to the collecting officer no later than the thirtieth day following the last day for paying such taxes without incurring interest or penalty.

Now therefore be it

RESOLVED, that Erie County through the Director of Real Property Tax Services is hereby authorized under New York State Real Property Tax Law section 925-e, and this resolution, to extend the interest free period for ninety days after the end of such lapse in discretionary appropriations by the federal government and be it further

RESOLVED, that certified copies of this resolution be forwarded to the County Executive, Director of Budget and Management, County Comptroller, County Attorney and Joseph Maciejewski, Director of Real Property Tax Services.