

**Special Town Board Meeting – February 8, 2019**

Item

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**RESOLUTIONS:**

1. A RESOLUTION AUTHORIZING AN EXTENSION OF THE DEADLINE FOR THE PAYMENT OF REAL PROPERTY TAXES BY PROPERTY OWNERS WHO WERE FURLOUGHED OR DESIGNATED NON-PAY FEDERAL EMPLOYEES DURING THE PARTIAL SHUTDOWN OF THE UNITED STATES GOVERNMENT BETWEEN DECEMBER 22, 2019 AND JANUARY 25, 2019, PURSUANT TO SECTION 925-E OF THE NEW YORK REAL PROPERTY TAX LAW.

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**TOWN OF NORTH HEMPSTEAD**

**TOWN BOARD MEETING**

Town Hall

220 Plandome Road

Manhasset, New York 11030

Tuesday, February 8, 2019 9:30 o'clock a.m.

**P R E S E N T :**

JUDI BOSWORTH, Supervisor

DINA M. De GIORGIO, Councilwoman

VERONICA BISEK LURVEY, Councilwoman

LEE R. SEEMAN, Councilwoman

PETER J. ZUCKERMAN, Councilman

LEONARD KAPSALIS, ESQ., -Town Attorney

WAYNE H. WINK, Jr., Town Clerk

MICHAEL J. KELLY, ESQ., Chief Deputy Town Attorney

NICHOLAS GUARIGLIA, Deputy Town Clerk

SUPERVISOR BOSWORTH: Good Would everyone please rise for

SUPERVISOR BOSWORTH: Mr. Wink, please call the meeting to order.

MR. WINK: Town of North Hempstead, special board meeting, February 8th, 2019.  
Councilwoman DeGiorgio.

COUNCILWOMAN DE GIORGIO: Here.

MR. WINK: Councilman Ferrara.

MR. WINK: Councilwoman Lurvey.

COUNCILWOMAN LURVEY: Here.

MR. WINK: Councilwoman Russell.

MR. WINK: Councilwoman Seeman.

COUNCILWOMAN SEEMAN: Here.

MR. WINK: Councilman Zuckerman.

COUNCILMAN ZUCKERMAN: Here.

MR. WINK: Supervisor Bosworth.

SUPERVISOR BOSWORTH: Here. So I'm making note that this Councilwoman Lurvey's first meeting. So welcome. Mr. Wink, if you'd please begin today's agenda.

MR. WINK: Resolutions: Item 1, a resolution authorizing an extension of the deadline for the payment of real property taxes by property owners who were furloughed or designated non-pay federal employees during the partial shutdown of the United States Government between December 22nd, 2018 and January 25th, 2019, pursuant to Section 925-E of the New York Real Property Tax Law.

SUPERVISOR BOSWORTH: So thank you, Mr. Wink. Today's special Town Board meeting is being held in order to vote on the property tax extension for federal workers that were affected by the recent government shutdown. We're voting to opt into a law that New York State very recently passed to grant this extension. Our goal is to offer relief for those who may have experienced financial hardship as a result of the shutdown. I'm going to ask our Town Attorney to go over the details of the extension before we vote.

MR. KAPSALIS: Oh, I'm sorry. Thank you, Supervisor.

SUPERVISOR BOSWORTH: I just want to mention that our receiver of taxes, Charles Berman is with us here this morning.

MR. KAPSALIS: Good morning, everyone, Councilmembers. The State Legislature recently adopted, and the Governor signed last week, a measure amending the State Real Property Tax Law to grant a 90-day extension for the payment of real estate taxes to federal employees who were either furloughed or designated as non-pay, meaning working without being paid as a result of the recent government shutdown. A grant and extension of 90 days from the end of the government shutdown, which was January 25th, so that would extend their time from what would have otherwise been Monday, February 11th, to pay without interest or penalties, to April 25th. Now the State Legislature authorizes the municipalities to opt into this extension in order to make it

effective to grant to residents of the Town. And the board has before it today the resolution opting into the State's legislation to make the extension available to residents of the Town of North Hempstead. Now in order to obtain the extension, a resident will have to complete a short application form, which is essentially identification and a certification that the employee qualifies for this extension, along with an original letter generated by the federal government confirming the fact that the employee was either furloughed or designated non-pay.

SUPERVISOR BOSWORTH: Thank you. Are there any comments or questions?

SUPERVISOR BOSWORTH: In that case, I offer the resolution and move for its adoption.

MR. WINK: Councilwoman DeGiorgio.

COUNCILWOMAN DE GIORGIO: Aye.

MR. WINK: Councilwoman Lurvey.

COUNCILWOMAN LURVEY: Aye.

MR. WINK: Councilwoman Seeman.

COUNCILWOMAN SEEMAN: Aye.

MR. WINK: Councilman Zuckerman.

COUNCILMAN ZUCKERMAN: Aye.

MR. WINK: Supervisor Bosworth.

SUPERVISOR BOSWORTH: Aye.

Supervisor Bosworth offered the following resolution and moved its adoption, which resolution was declared adopted after a poll of the members of this Board:

**RESOLUTION NO. 76 - 2019**

**A RESOLUTION AUTHORIZING AN EXTENSION OF THE DEADLINE FOR THE PAYMENT OF REAL PROPERTY TAXES BY PROPERTY OWNERS WHO WERE FURLOUGHED OR DESIGNATED NON-PAY FEDERAL EMPLOYEES DURING THE PARTIAL SHUTDOWN OF THE UNITED STATES GOVERNMENT BETWEEN DECEMBER 22, 2018 AND JANUARY 25, 2019, PURSUANT TO SECTION 925-E OF THE NEW YORK REAL PROPERTY TAX LAW.**

**WHEREAS**, during the period of December 22, 2018 through January 25, 2019, the government of the United States of America experienced a lapse of discretionary funding resulting in a partial federal government shutdown (the “Shutdown”); and

**WHEREAS**, during the Shutdown, certain federal employees were either furloughed or designated “non-pay” (the “Furloughed Federal Employees”) resulting in their not receiving paychecks until the end of the Shutdown; and

**WHEREAS**, during the Shutdown, first-half 2019 General Taxes became due and payable to the Town’s Receiver of Taxes (the “Shutdown Period Taxes”); and

**WHEREAS**, the last day to pay the Shutdown Period Taxes is February 11, 2019; and

**WHEREAS**, in order to provide relief to Furloughed Federal Employees that were unable to pay the Shutdown Period Taxes during the Shutdown, the New York State Legislature passed, and the Governor signed into law, bills establishing and amending Section 925-E of the New York Real Property Tax Law, permitting local municipalities to allow Furloughed Federal Employees an extension to pay their Shutdown Period Taxes for a period of ninety (90) days beginning with the end of the Shutdown (the “Tax Payment Extension Law”); and

**WHEREAS**, the Tax Payment Extension Law, if implemented by the Town, would permit Furloughed Federal Employees until March 13, 2019 to apply for an extension to pay their Shutdown Period Taxes, which payment would be due April 25, 2019; and

**WHEREAS**, the Town is required to adopt a resolution authorizing the extension provided by the Tax Payment Extension Law; and

**WHEREAS**, in order to assist those Furloughed Federal Employees owning property within the Town by providing them additional time to pay their Shutdown Period Taxes, the Town desires to authorize the extension provided by the Tax Payment Extension Law.

**NOW, THEREFORE, BE IT**

**RESOLVED** pursuant to the authority provided to it by Section 925-E of the New York Real Property Tax Law, this Board hereby authorizes the extension provided for by the Tax Payment Extension Law; and be it further

**RESOLVED** that this Board authorizes and directs the Receiver of Taxes to implement the provisions of the Tax Payment Extension Law and to develop such application forms and procedures that the Receiver of Taxes deems necessary and prudent to implement the Tax Payment Extension Law; and be it further

**RESOLVED** applicants for extensions pursuant to the Tax Payment Extension Law and this Resolution shall evidence their employment as a Furloughed Federal Employee by providing the Receiver of Taxes with an original letter generated by their employer stating that the employee was a Furloughed Federal Employee as described in this Resolution and the Tax Payment Extension Law; and be it further

**RESOLVED** that this Resolution shall take effect immediately.

Dated: Manhasset, New York  
February 8, 2019

The vote on the foregoing resolution was recorded as follows:

Ayes: Councilperson De Giorgio, Councilperson Lurvey, Councilperson Seeman,  
Councilperson Zuckerman, Supervisor Bosworth

Nays: None

Absent: Councilperson Ferrara, Councilperson Russell

cc: Town Attorney Receiver

SUPERVISOR BOSWORTH: I move to adjourn.

MR. WINK: Councilwoman DeGiorgio.

COUNCILWOMAN DE GIORGIO: Aye.

MR. WINK: Councilwoman Lurvey.

COUNCILWOMAN LURVEY: Aye.

MR. WINK: Councilwoman Seeman.

COUNCILWOMAN SEEMAN: Aye.

MR. WINK: Councilman Zuckerman.

COUNCILMAN ZUCKERMAN: Aye.

MR. WINK: Supervisor Bosworth.

SUPERVISOR BOSWORTH: Aye. Thank you all for coming. (At 9:37 a.m., the proceedings were concluded.)

Compiled from Stenographer's Transcript, MGR Reporting, File Name 020819tnhtb.doc

A handwritten signature in cursive script, reading "Wayne A. Wink, Jr.", written over a horizontal line.

Town Clerk



STATE OF NEW YORK )  
 ) SS. :  
COUNTY OF NASSAU )

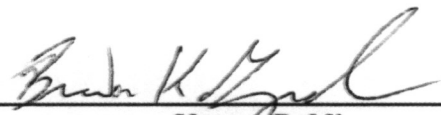
Henry Krukowski, being duly sworn, deposes and says that on the 7<sup>th</sup> day of February, 2019, he posted the attached Notice of Special Meeting to be held February 8, 2019 at 9:30 AM in the Town Board Room of Town Hall, 220 Plandome Rd., Manhasset, NY for the purpose of authorizing, pursuant to recently enacted State law, an extension of time for payment of real estate taxes by recently furloughed or designated non-pay employees of the Federal Government, and to consider any other business that may come before the Board, at the following location:

**Town Clerk Bulletin Board**

  
\_\_\_\_\_  
Henry Krukowski

Sworn to me this

7<sup>th</sup> day of February, 2019

  
\_\_\_\_\_  
Notary Public

Brandon K Gimpelman  
Notary Public, State of New York  
No. 01GI6371819  
Qualified in Nassau County  
Commission expires March 5, 2022