

## **EXECUTIVE ORDER**

Number 23 of 2020

LAURA CURRAN, County Executive of the County of Nassau, by the powers vested in me by the Nassau County Charter and the Laws of the State of New York do hereby order and declare as follows:

WHEREAS, COVID-19 has created a unique and extraordinary public health emergency for the County and its residents, as it has for the entire country; and

WHEREAS, by a March 7, 2020 Executive Order, the Governor declared a State disaster emergency because of the threat that COVID-19 poses to the health and welfare of the State's residents and visitors; and

WHEREAS, concerns over the spread of COVID-19 have required many businesses to close or to severely curtail operations and consequently, many workers have been furloughed or have lost their jobs; and

WHEREAS, the federal and state government have enacted certain legislation, including but not limited to, the Coronavirus Aid, Relief and Economic Security ("CARES") Act, which make available certain benefits that mitigate some of the hardship caused by the impacts of COVID-19; and

WHEREAS, the County has been working diligently to ensure that County residents and businesses are aware of these benefits, but more time is needed for County residents and businesses to fully access them; and

WHEREAS, accordingly, the impending deadline for paying second-half school district taxes under Nassau County Administrative Code §5-18.0(2) poses a potential hardship to many Nassau County residents; and

WHEREAS, the *exclusive* legal authority for extending that deadline is vested in the Governor under Real Property Tax Law ("RPTL") §925-a(2) and the County has no unilateral authority to extend the deadline legislatively or otherwise; and

WHEREAS, in recognition of this hardship, I requested that the Governor exercise his authority under RPTL §925-a(2) to issue an executive order to extend the deadline in Nassau County Administrative Code §5-18.0(2) to pay 2019-2020 second-half school district taxes without interest or penalties from May 11, 2020 (due to the May 10<sup>th</sup> deadline falling on a Sunday) to June 1, 2020, which is the last permitted date for such one-time extension under RPTL §925-a(2); and

WHEREAS, by Executive Order No. 202.22, dated April 20, 2020, Governor Andrew M. Cuomo granted my request and authorized me to extend until June 1, 2020, the deadline to pay second-half school district taxes under Nassau County Administrative Code §5-18.0(2) without interest or penalty,

NOW THEREFORE BE IT

ORDERED, that pursuant to Governor's Executive Order No. 202.22, I hereby extend the extend the deadline in Nassau County Administrative Code §5-18.0(2) to pay 2019-2020 second-half school district taxes without interest or penalties from May 11, 2020 to June 1, 2020.

ORDERED, that this Executive Order takes effect immediately and may not be extended.

DATED: April 21, 2020

  
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LAURA CURRAN  
COUNTY EXECUTIVE