

**VILLAGE OF HEAD OF THE HARBOR
BOARD OF TRUSTEES**

**PROPOSED LOCAL LAW NO. ____ OF 2021 REGARDING DEFERMENT OF
VILLAGE PROPERTY TAXES DURING THE COVID-19 STATE OF EMERGENCY**

Be it hereby enacted by the Board of Trustees of the Incorporated Village of Head of the Harbor as follows:

Section 1. Purpose and Intent.

On January 30, 2021, the Governor signed into law Senate Bill No. 8138-B of 2020, which enacted Section 1910 of the Real Property Tax Law (RPTL). Under the new law, local taxing jurisdictions are permitted to adopt a single local law deferring the deadline for payment of property taxes in response to a declared state of emergency. In light of the on-going hardships related to the COVID-19 state of emergency, the Board of Trustees finds that it shall be in the best interests of the Village of Head of the Harbor and its residents to take advantage of this opportunity by deferring the deadline for payment of village property taxes on a short-term basis.

Section 2. Enactment.

Pursuant to RPTL § 1910, the Board of Trustees hereby decrees that the current deadline for the payment of village property taxes is hereby extended from April 1, 2021, to May 1, 2021. Accordingly, notwithstanding any State or local law to the contrary, village property taxes due for the 2021 tax year will be treated as timely, and may be paid without penalty or interest, if paid or postmarked on or before May 1, 2021. Nothing herein shall affect the deadline for payment of taxes assessed by any other municipal subdivision, school district, or special district.

Section 3. Severability.

If any clause, sentence, paragraph, section, or part of this local law shall be adjudged by any court of competent jurisdiction to be invalid, such judgment shall not affect, impair or invalidate the remainder hereof, but shall be confined in its operation to the clause, sentence, paragraph, section or part hereof directly involved in the controversy in which judgment should have been rendered.

Section 4. Effective date.

This local law shall take effect immediately upon filing with the New York Secretary of State.