



NEW YORK STATE SENATOR

Cecilia Tkaczyk

Senator Tkaczyk, Assemblyman Santabarbara Expand Flood Relief Measure to Help NYers in Five Counties

CECILIA TKACZYK September 9, 2013

| ISSUE: **PROPERTY TAX**



State Senator Cecilia Tkaczyk and Assemblyman Angelo Santabarbara have joined together and expanded the Senator's Flood Assessment Relief Act of 2013 (S.5915-A) to include assistance for homeowners and businesses in the five counties across Upstate New York hurt by flooding in June and July.

The revised measure has to-date been co-sponsored by 10 of Senator Tkaczyk's Democratic Senate colleagues and has been introduced in the Assembly by Assemblyman Angelo Santabarbara as A.8124.

The legislation would create a local option allowing businesses and homeowners in Herkimer, Madison, Montgomery, Niagara and Oneida counties to have their property taxes reassessed and lowered to reflect the flood-damaged status of their home or property.

Senator Tkaczyk said, "Under the current law, property owners have to pay taxes based on the pre-flood condition and value of their property, which is simply not fair. Our legislation would lower their tax bill to compensate for the decreased value of their flood-damaged property. This will allow them to put more of their resources into rebuilding their homes and our communities."

Assemblyman Santabarbara said: "We need to do all we can to make sure the families affected by the recent flooding can move forward. The last thing they need is to pay a full tax assessment on damaged or destroyed property. Giving municipalities the option to revise property tax values can give these families some relief while they rebuild."

Under the Flood Assessment Relief Act of 2013, property owners, both homeowners and businesses, would be able to seek a reassessment from the local Board of Assessment Review, and local assessors would be authorized to request assessments of seriously damaged home be based on the property's after-flood value.

Senator Tkaczyk introduced the legislation after touring Fort Plain the day after the flooding, which damaged or destroyed more than 250 homes. She has spent many days in the community – assisting with clean-up, meeting with local leaders, business people and homeowners, and bringing economic development organizations into the community to

build much needed linkages.

Initially, the bill was introduced specifically for Montgomery County, as it was developed with the people leading the recovery efforts in that area. Working with Assemblyman Santabarbara, and following on Governor Cuomo's identification of a 5 county area which was hard hit by the storms, the legislation was expanded. The technical elements were refined as well, modeled on legislation adopted in 2011, in the wake of storms Lee and Irene.

The measure would hold school districts harmless for the loss of STAR reimbursement by the state as a result of lowered assessments. Senator Tkaczyk also wants the State to take further action to reimburse local governments for lost tax revenue.

"It is important that we provide immediate relief to the property owners who have been hit the hardest," she said. "But we have to ensure that local governments are not doubly saddled with the cost of recovery as well as the loss of revenues from sales tax, property tax and other sources."