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Andrew M. Cuomo - *Governor*

Governor Cuomo Signs Legislation Proposed by Mayor De Blasio to Provide Tax Relief for Homeowners With Properties Damaged by Superstorm Sandy

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Albany, NY (May 29, 2014)

Staten Island, NY– Governor Andrew M. Cuomo today signed legislation proposed by Mayor Bill de Blasio to provide relief to New York City residents subject to higher property taxes as a result of repairs to homes severely damaged by Superstorm Sandy. The legislation was unveiled by both the Mayor and the Governor in April at the 2014 NY Rising Community Reconstruction Spring Conference in Albany.

“In the aftermath of Superstorm Sandy, homeowners across the downstate region were forced to invest in significant repairs to make their homes more resilient – investments that would increase their taxes under normal circumstances. Sandy was not a normal circumstance, however, and I will not allow taxes to be raised on property owners simply because they are repairing the damage that was done and planning wisely for the future,” Governor Cuomo said. “This legislation will ensure that homeowners are protected as they look to build back better, stronger and safer for the new reality of extreme weather. I commend Mayor de Blasio for his vision and hard work in championing this legislation, as well as the State Legislature for passing the bill swiftly and with bipartisan support, and am proud to sign it into law today.”

Mayor Bill de Blasio said, "Property owners recovering from Sandy shouldn't be forced to pay higher taxes simply because they rebuilt -- and now they won't. We proposed this legislation because New Yorkers who have already been through so much deserve this basic relief. Thank you to both the Senate and Assembly for unanimously passing this legislation, and to Governor Cuomo for so quickly signing this bill into law and continuing to lead as we recover and rebuild."

"I'm proud to stand with Governor Cuomo, Mayor de Blasio and my colleagues in government who have met the challenge of our City's Sandy recovery with smart, common-sense policies that will make a meaningful difference in the lives of New Yorkers," said New York City Council Speaker Melissa Mark-Viverito. "The City Council and the State will be providing much needed property tax relief to home owners forced to rebuild after Sandy's devastation. With support on the Federal, State and City levels, we can and will work continue to work together to make sure that New Yorkers can rebuild a stronger and more resilient City and State."

Assembly Speaker Sheldon Silver said, "Hurricane Sandy destroyed countless homes and businesses and upended the lives of thousands of New Yorkers. My lower Manhattan district was one of the communities that were hard hit by this devastating storm, and we are still struggling to recover. This law will provide much-needed tax relief for families and business owners who are working to get back on their feet. I thank the Governor for taking swift action to implement this critical measure and provide help to some of New York's hardest hit communities."

Senator Andrew Lanza said, "I commend Governor Cuomo for signing into law this important legislation which I am proud to have authored. Superstorm Sandy caused serious damage to homes and properties on Staten Island, and our residents who have endured so much suffering deserve this tax relief. As our work to rebuild and recover from Sandy continues, this tax abatement will help homeowners hit hard by the storm keep more of their hard earned money. I also thank Borough President Oddo, Councilman Ignizio and Assemblyman Cusick for spearheading this effort on Staten Island."

Assembly Member Michael Cusick said, "Many homeowners here on Staten Island experienced serious damage and hardship. I thank Governor Cuomo for coming here to Staten Island to sign this bill into law, which will help provide some meaningful tax relief as homeowners rebuild following the storm's destruction. I further commend Mayor de Blasio and Staten Island's City Council delegation for introducing this initiative."

As the assessed value of a property may have increased after repairs or reconstruction undertaken in the wake of Superstorm Sandy, some homeowners whose homes were damaged during the storm are now subject to higher property tax bills -- even if the homeowner only restored the building to its condition prior to the storm.

The new law (A.9578-A / S.7257-A) signed today by Governor Cuomo allows for a partial abatement of property taxes for certain properties that were damaged by Sandy and that have since

been repaired. The law will provide relief to New York City residents affected by the storm whose property tax bill in City Fiscal Year 2015 is greater than the corresponding tax liability from CFY2013.

To qualify for the tax relief, the property must meet the following criteria:

- The Department of Finance reduced the assessed valuation of the building on the property for fiscal year 2014 from the assessed valuation for fiscal year 2013 as a result of damage caused by Superstorm Sandy.
- The Department of Finance increased the assessed valuation of the building for fiscal year 2015 from its assessed valuation for fiscal year 2014; and
- The assessed valuation of the building for fiscal year 2015 exceeds that for fiscal year 2013.

The abatement will appear on impacted homeowners' July property tax bills. Homeowners with questions can call 311 or visit the NYC Department of Finance website at NYC.gov/finance.

In the event that the repair or rebuilding resulted in an increase in the square footage of the affected building, the bill provides for a proportional decrease in the amount of the abatement to reflect the increase in the square footage of the building.

The Governor signed the legislation at the newly reopened three acre waterfront park located along the Kill Van Kull on the North Shore of Staten Island. The Park is recognized by the Trust for Public Land as the first post-Hurricane Sandy resilient waterfront park and was designed to ensure minimal flooding in the event of future storms. Resiliency measures taken include designing the Park with 2-3 feet of additional soil composition to absorb excess rain water and sea level. The permeable soil will absorb significant amounts of water without the need for drains and acts as a buffer that protects the inland businesses and homes on the north shore of Staten Island in the event of a significant coastal storm.

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