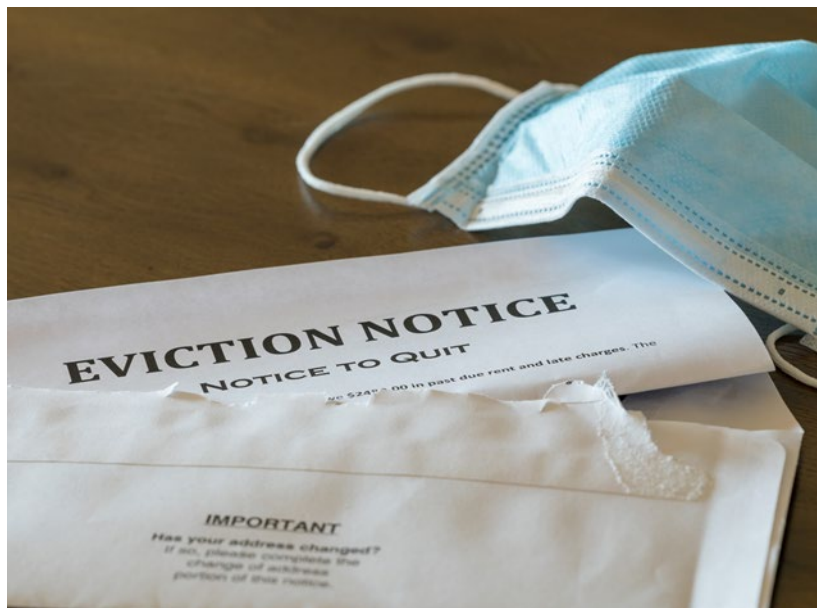


Governor Cuomo Enacts the COVID-19 Emergency Eviction and Foreclosure Prevention Act of 2020

On December 28, 2020, Governor Cuomo signed legislation that, among other things, puts a stay on tax lien foreclosures and requires local governments to extend certain exemptions for the 2021 assessment calendar. This law, which was first introduced four days prior to enactment on December 24, 2020, puts a stay on tax lien foreclosures for any property owner that owns 10 real property units or fewer, and certifies that he or she has endured financial hardship as a result of the COVID-19 state disaster emergency. The enforcing officer of the town (note: this specific provision impacts towns in Westchester county) conducting the tax lien sale must notify the property owner of their right to file a hardship declaration at least 30 days prior to the scheduled sale.



Additionally, all towns in New York must extend all real property tax exemptions for those individuals receiving the senior exemption and the individuals with disabilities and / or limited income exemption through the 2021 tax roll. In other words, the assessor cannot require those taxpayers to file a renewal application, nor can the town choose to opt in to this extension – it is mandatory, unless the assessor believes that an owner that qualified for the 2020 exemption has since changed their primary residence, added another owner to the deed, transferred the property to a new owner, or died.

These provisions are in effect through May 1, 2021.