

# ULSTER COUNTY LEGISLATURE

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August 3, 2021

NYS Senators Hinchey, Martucci, Oberacker & Skoufis  
NYS Assemblymembers Cahill, Jacobsen, Miller & Tague  
State Capitol  
Albany, NY

RE: Calling for the suspension of accrued fees and penalties for rental properties in distress following COVID-19 State of Emergency

Dear Senators and Assemblymembers,

As we are all aware, the World Health Organization declared the COVID-19 outbreak a global pandemic in March of 2020, and on March 7, 2020, New York Governor Andrew Cuomo declared a state of emergency based on COVID-19. Governor Cuomo and the New York State Department of Health issued declarations banning non-essential employees from work, closed schools and businesses, and implemented other precautions to protect public health and prevent transmission of this virus.

As a result of the state of emergency and the government-recommended precautions, hundreds of individuals suffered a prolonged loss of income and many tenants were unable pay rent, leaving them vulnerable to eviction. In response, Governor Andrew M. Cuomo signed the COVID-19 Emergency Eviction and Foreclosure Prevention Act of 2020 and the COVID-19 Emergency Protect Our Small Businesses Act that included protections prohibiting residential and commercial evictions, foreclosure proceedings, credit discrimination and negative credit reporting related to the COVID-19 pandemic until August 31, 2021.

When residential and commercial tenants did not or could not pay their rent, many small businesses with rental properties between one and five rental units had no options for corrective actions. Some landlords were unable to pay property taxes and now face additional late fees, penalties and interest as well as the threat government foreclosure. These small rental businesses are an important housing component across Ulster County that need our support.

During the state of emergency, counties such as Westchester and Nassau were given authority through Executive Order No. 202.32 to waive tax penalties for their residents in different circumstances. For example, Sections 1512(1) of the Real Property Tax Law, along with Sections 283.291 and 283.221 of the Laws of Westchester County were temporarily suspended to empower the Westchester County Executive with discretionary authority to waive penalties and interest for late fees or unpaid taxes incurred due to COVID-19 hardships. Similarly, Executive Order No. 202.32 temporarily suspended Section 5-18.0(2) of the Nassau

County Administrative Code to empower the Nassau County Executive to extend a deadline to allow residents to pay without interest or penalty the final one-half of school taxes upon real estate in Nassau County.

We, undersigned Ulster County Legislators respectfully request passage of New York State Home Rule legislation allowing the Ulster County Executive to suspend late fees, interest and penalties for small businesses owners with rental properties that were negatively impacted by the COVID-19 pandemic through August 31, 2022.

Sincerely,

Laura Petit, Legislator  
District 8

Al Bruno, Legislator  
District 2