



State of New York

Executive Chamber

No. 172

EXECUTIVE ORDER

WHEREAS, on December 22, 2017, President Donald J. Trump signed into law the Tax Cuts and Jobs Act (Act), the first major overhaul of the Internal Revenue Code of 1986;

WHEREAS, the Act alters the rate of taxation for individuals and businesses, by blatantly raising taxes on the middle class families to pay for tremendous tax breaks to corporations and the top 1% of Americans;

WHEREAS, the Act caps the allowable deduction for State and local income, sales and property taxes at \$10,000, which penalizes many homeowners throughout the state, and will cause federal taxes on New Yorkers to increase by more than \$14 billion;

WHEREAS, New York State is the number one donor state in the United States of America, as it provides \$48 billion more to the Federal government than it receives from the Federal government;

WHEREAS, the Act will effectively make New York State structurally less economically competitive than other states in the national market;

WHEREAS, this Administration has fought hard to ensure that local governments are strong and financially secure through shared services, including absorbing the costs of Medicaid increases;

WHEREAS, the Act will devastate local economies and the housing market in many communities, which goes against this Administration's policies to ease the financial burden of local governments, and the State as a whole; and

WHEREAS, significant and immediate action must be taken by the State to ensure that New Yorkers are protected and shielded from the financially disastrous impacts of the Act.

NOW, THEREFORE, I, ANDREW M. CUOMO, Governor of the State of New York, by virtue of the authority vested in me by Sections 28 and 29-a of Article 2-B of the Executive Law, hereby temporarily suspend, for the period from the date of this Executive Order until 11:59pm on January 2, 2018, the following laws or parts thereof:

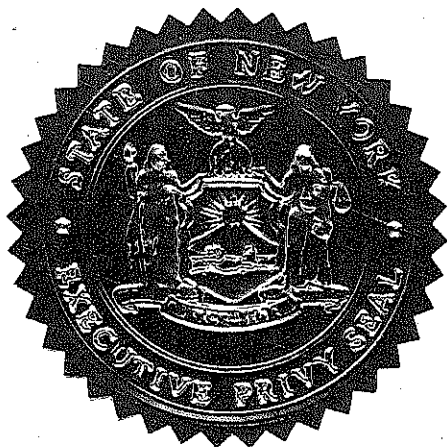
The provisions of § 904(1) of the Real Property Tax Law, and of any and all comparable special acts, that permit county legislative bodies to issue warrants for the collection of taxes and deliver them to the collecting officers as late as the thirty-first day of December, even where the budget has been adopted prior to that date. In lieu thereof, such legislative bodies are hereby authorized to issue their warrants for the collection of taxes and to deliver them to the collecting officers immediately upon the adoption of the budget or upon the issuance of this order, whichever is later, but no later than 11:59pm on December 28, 2017;

The provisions of § 283.301(1) of the Westchester County Tax Law that permit town supervisors to issue warrants for the collection of taxes as late as the tenth day before the time fixed for the collection of the taxes or assessments, even where the budget has been adopted prior to that date. In lieu thereof, such legislative bodies are hereby authorized to issue their warrants for the collection of taxes and to deliver them to the collecting officers immediately upon the adoption of the budget or upon the issuance of this order, whichever is later, but no later than 11:59pm on December 28, 2017;

The provisions of § 283.301(2) of the Westchester County Tax Law to the extent they provide that the collection of state, county, county district, town and town district taxes and assessments shall begin on the first days of February, April and/or June, as the case may be, in each year. In place thereof, such collection is hereby authorized to begin upon delivery of the warrant for the collection of taxes to the receiver of taxes;

The provisions of § 920(2) of the Real Property Tax Law, to the extent they do not require the collecting officer to receive tax payments in December. In place thereof, each collecting officer is hereby authorized to receive tax payments on each business day of December including and following the receipt of the warrant; and

The provisions of § 928-a(1) of the Real Property Tax Law, to the extent they provide that the ability of property owners to make partial payments of taxes is contingent upon the adoption of a resolution by the governing body of the municipal corporation that employs the collecting officer allowing partial payments. In lieu thereof, each collecting officer is hereby authorized and directed to accept partial payments of taxes from the receipt of the warrant for the collection of taxes until the close of business on December 29, 2017 for purposes of payments made in person, until 11:59pm on December 31, 2017 for purposes of payments made online, where such payments are available, and until receipt for purposes of payments made by mail that are postmarked on or before December 31, 2017.



G I V E N under my hand and the Privy Seal of the

State in the City of Albany this twenty

second day of December in the year two

thousand seventeen.

BY THE GOVERNOR

A handwritten signature in black ink, appearing to be "Andrew Cuomo", written over a horizontal line.

A handwritten signature in black ink, appearing to be "M. C.", written over a horizontal line.

Secretary to the Governor