

Proposed Local Law No. B of the year 2021

Village of Flower Hill, County of Nassau

**A local law authorizing a deferral of tax payments under Chapter 389 of the Laws of 2020**

**Section 1. Legislative Intent**

It is the intent of this local law to allow the Village of Flower Hill to defer the payment of property taxes for a period not to exceed 31 days past the original payment due date, per the Governor's extension, while the COVID-19 state of emergency is in effect.

**Section 2. Authority**

This local law is adopted pursuant to Chapter 389 of the Laws of 2020, which expressly authorizes a local government's governing body to defer the payment of property taxes for a period not to exceed 120 days past the original payment due date, while the COVID-19 state of emergency is in effect.

**Section 3. Severability**

If a court determines that any clause, sentence, paragraph, subdivision, or part of this local law or the application thereof to any person, firm or corporation, or circumstance is invalid or unconstitutional, the court's order or judgment shall not affect, impair, or invalidate the remainder of this local law, but shall be confined in its operation to the clause, sentence, paragraph, subdivision, or part of this local law or in its application to the person, individual, firm or corporation or circumstance, directly involved in the controversy in which such judgment or order shall be rendered.

**Section 4. Effective date**

This local law shall take effect immediately upon filing with the Secretary of State.

WHEREAS the Village of Flower Hill requires that taxes be paid no later than July 1 without penalty;

THEREFORE, Village taxes will be accepted without penalty until Monday, August 2, 2021.