

**VILLAGE BOARD RESOLUTION  
VILLAGE OF LIVERPOOL**

**April 1, 2020**

**RESOLUTION REGARDING REAL PROPERTY TAX ASSESSMENTS  
OF PROPERTIES WITHIN THE VILLAGE OF LIVERPOOL**

The following resolution was offered by Trustee Recor, who moved its adoption, seconded by Trustee Fadden, to wit:

**WHEREAS**, the Town of Salina is currently in the process of conducting reassessments/revaluations of certain real properties in the Town of Salina, including the entirety of properties located within the Village of Liverpool; and

**WHEREAS**, said reassessments/revaluations will result in a higher real property tax assessment for many properties within the Village of Liverpool and a higher tax burden; and

**WHEREAS**, the Village of Liverpool Board of Trustees has discussed and is aware of the ongoing COVID-19/Coronavirus pandemic and the State of New York's and County of Onondaga's responses to said pandemic which includes "shelter in place" requirements, the closure of public facilities and buildings and the closure of certain non-essential workplaces; and

**WHEREAS**, as a result of Executive Orders and Declarations from the State and County, members of the public, including residents and property owners of the Village of Liverpool are advised to limit travel and gathering at public places as doing so could subject them to adverse health impacts and/or result in a further spread of the pandemic; and

**WHEREAS**, in light of the shelter in place orders, Village property owners will have limited ability or no ability at all to challenge or grieve the revaluation/reassessment of their properties; and

**WHEREAS**, in addition to the health impacts from the pandemic, the closure of businesses, schools and public facilities currently and will in the future, create negative economic consequences, including the loss of jobs and incomes for residents of the Village of Liverpool; and

**WHEREAS**, the negative economic impacts will primarily impact senior citizens on fixed incomes, single parent households and low income individuals, including those that reside and own property within the Village of Liverpool subject to the Town of Salina's reassessment/revaluation efforts; and

**WHEREAS**, the negative economic impacts also extend to many commercial businesses within the Village of Liverpool, which are now closed due to the pandemic and these closures have a current and significant impact on the fair market value of these businesses and properties that will not be accurately reflected in the reassessment/revaluation process, rendering it unreliable and suspect; and

**WHEREAS**, the Village Board of Trustees having discussed the aforementioned issues believes that as a result of the economic downturn resulting from the COVID-19/Coronavirus pandemic, the continuation or implementation of the reassessment/revaluation of assessments for property located within the Village of Liverpool is inappropriate and should be delayed until 2021; and

**NOW, THEREFORE, BE IT RESOLVED**, that the Village of Liverpool Board of Trustees hereby requests that that Town of Salina, the Town of Salina Town Supervisor and the Town of Salina Assessor suspend and/or delay the implementation of the reassessment/revaluation of real property within the Village of Liverpool until such time as the COVID-19/Coronavirus pandemic has abated or until 2021; and it is further

**RESOLVED**, that the Village of Liverpool Board of Trustees requests that the State of New York refrain from amending the Town of Salina's equalization rate should the Town of Salina delay the finalization of real property tax assessment revaluation for properties within the Town of Salina and Village of Liverpool.

The question of the foregoing Resolution was duly put to a vote and, upon roll call, the vote was as follows:

<b>Hon. Michael LaMontagne</b>	<b>Trustee</b>	<b>Voted</b>	<b>Yes</b>
<b>Hon. Jason Recor</b>	<b>Trustee</b>	<b>Voted</b>	<b>Yes</b>
<b>Hon. Matthew Devendorf</b>	<b>Trustee</b>	<b>Voted</b>	<b>Yes</b>
<b>Hon. Christina Fadden</b>	<b>Trustee</b>	<b>Voted</b>	<b>Yes</b>
<b>Hon. Gary C. White</b>	<b>Mayor</b>	<b>Voted</b>	<b>Yes</b>

The foregoing Resolution was thereupon declared duly adopted.

**DATED: April 1, 2020**