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April 7, 2020

Douglas W. Atkins, Esq.
Chairman-Tax Certiorari Committee
Nassau County Bar Association
c/o Forchelli Deegan Terrana, LLP
333 Earle Ovington Blvd., Suite 1010
Uniondale, New York 11553

Re: Incorporated Village of Sea Cliff
Petitions/Filings

Dear Mr. Atkins:

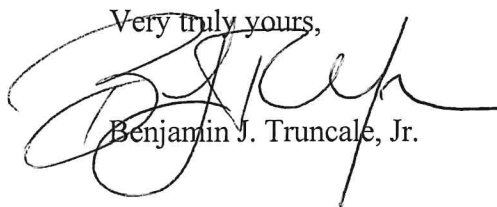
As you know, this firm serves as tax certiorari counsel to the Incorporated Village of Sea Cliff.

The Village's final roll was published on or about April 1, 2020. In the normal course of business, a petitioner would have 30 days to file a tax certiorari petition and then, 15 days to serve the Village by personal service. However due to the outbreak of COVID19, Executive Order 202.8 by Governor Cuomo, has tolled the statute of limitations. Further, the March 22, 2020 Administrative Order of the Chief Administrative Judge of the Courts has suspended all tax certiorari filing, even e-filing.

Accordingly, accept this letter as a representation of the following:

1. Due to the legal effect of the tolling, the Village of Sea Cliff 20/21 tax certiorari petitions may be filed within 30 days of the latter of the lifting of the Governor's order and/or the Administrative Judge's filing prohibition;
2. Service on the Village of Sea Cliff may be effectuated by e-mail delivery of the petitions to me, along with delivery of a USB drive containing copies of the filings (with master list), to my attention;
3. If #2 above is complied with within 15 days of filing, the Village waives any defense based on personal service; and
4. Filing of Notes of Issue for matters that would be barred by RPTL 718 during this tolling and filing prohibition, will be extended 45 days from the latter of the lifting of the Governor's tolling order and/or the Administrative Judge's filing prohibition.

Very truly yours,



Benjamin J. Truncale, Jr.