Post Sandy Recovery – Tips and Suggestions

1) **What You Can Do Now:**

If your property has been damaged, take immediate corrective action - - if your roof is leaking, put a roof on your building; if your carpets are wet, get them dried. If your collections or museum facility has been damaged, put your Emergency Plan in Place NOW.

FEMA recommends that you:
- Take lots of photos and document the damage
- Keep all receipts
- Document all volunteers who are helping out (you can use this for your cost share) - - Use a “Sign-in” book, with their name, time in, time out
- Document the damage to each property (see attached spreadsheet)
- Take action NOW to protect your property

NOTE: You may or may not be eligible for FEMA or other federal assistance but in case you are, the above information will be critical.

The following checklist will help you respond to flood damage in historic and older buildings. Read the steps through carefully and take time to plan. While it is tempting to wade right in with a shovel and mop, it is very important to develop a plan for cleanup and rehabilitation. Unfortunately, overly zealous cleanup efforts can result in historic materials being carted away, excessively rough cleaning methods, and the unnecessary loss of historic fabric. The best way to prevent additional damage to historic structures and materials during a time of duress is to use caution and plan ahead.

- Follow all emergency rules, laws, and regulations
- Turn off all utilities
- Document building damage
- Wear protective clothing
- Stabilize any unstable structures with temporary bracing
- Use caution when pumping basement water
- Keep building properly ventilated
- Clean everything that got wet with a disinfectant
- Allow saturated materials to dry using natural ventilation
- Check for foundation damage
- Replace soil around foundation
- Save historic materials if possible
- Use caution when removing lead-based paint or any products containing asbestos
- Clean and repair roof and roof drainage systems to protect building from future damage

(Adapted from: INFORMATION, National Trust for Historic Preservation Booklet No. 82, 1993, Treatment of Flood-Damaged Older and Historic Buildings, and provided courtesy of the New Bern Historic, North Carolina Preservation Commission.)

Here are links to National MS/Preservation resources/guidance:

**National Trust for Historic Preservation Disaster Response Resources**
http://www.preservationnation.org/resources/technical-assistance/disaster-recovery/
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NTHP's Resources for Responding to Flooding
http://www.preservationnation.org/resources/technical-assistance/disaster-recovery/flood-response.html

NTHP's Response for Homeowners
http://www.preservationnation.org/resources/technical-assistance/disaster-recovery/homeowner-response.html

NTHP's Response for Local Governments
http://www.preservationnation.org/resources/technical-assistance/disaster-recovery/local-govt-response.html

NTHP's Response for Local Organizations and Main Streets
http://www.preservationnation.org/resources/technical-assistance/disaster-recovery/local-orgs-response.html

Managing Collections after a disaster

How to Save Wet Books
http://www.heritagepreservation.org/savewetbooks/index.html

NCPTT Disaster Management and Mitigation Resources

Tips for Drying out a Flood Damaged Building
http://www.hpo.ncdcr.gov/dryout.htm

2. Where to go for making claims:
Call your insurance company first. Then visit http://www.disasterassistance.gov: This website consolidates the application process across several Federal agencies, including FEMA and the Small Business Administration. The website also reduces the number of forms your business/non-profit and property owners will ultimately have to fill out, shortens the time it takes to apply, and allows you to check the progress of your applications online. If you want to apply by phone rather than the Internet, call 1-800-621-FEMA (1-800-621-3362). The phone lines will be busy.

Here is why making claims is crucial – Emergency Recovery funding from Federal CDBG will be based on the total number of claims from each county and the state as a whole.

- It is likely that claims for businesses/non-profits will be individually denied, but the claims submissions increase the state’s emergency allocations, AND the number of claims (residential, personal and business) from each county determine the specific county allocations for CDBG.
- The more claims sent in (regardless of if they were denied) the more $$$ your county and the state as a whole will receive.
- 80% of the CDBG ($) allocation (based on those claims) is typically divided to NJ’s affected counties pro-rated by the number of claims. Typically 20% of the State’s allocation can be directed throughout NJ based on impact by the State.
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More claims submitted = more potential disaster $$$ for your community.

3) IRS Announces Relief for Non-Profits and Businesses Affected by Sandy

Various Filing, Reporting and Payment Deadlines Extended

The Internal Revenue Service has announced the extension of a variety of tax filing and payment deadlines for businesses and organizations affected by Hurricane Sandy.

IRS Press Release #IR-2012-83 says, in part:

“Following recent disaster declarations for individual assistance issued by the Federal Emergency Management Agency, the IRS announced today that affected taxpayers in Connecticut, New Jersey and New York will receive tax relief. Other locations may be added in coming days based on additional damage assessments by FEMA.

“The tax relief postpones various tax filing and payment deadlines that occurred starting in late October. As a result, affected individuals and businesses will have until Feb. 1, 2013 to file these returns and pay any taxes due. This includes the fourth quarter individual estimated tax payment, normally due Jan. 15, 2013. It also includes payroll and excise tax returns and accompanying payments for the third and fourth quarters, normally due on Oct. 31, 2012 and Jan. 31, 2013 respectively. It also applies to tax-exempt organizations required to file Form 990 series returns with an original or extended deadline falling during this period.

“The IRS will abate any interest, late-payment or late-filing penalty that would otherwise apply. The IRS automatically provides this relief to any taxpayer located in the disaster area. Taxpayers need not contact the IRS to get this relief.

“Beyond the relief provided by law to taxpayers in the FEMA-designated counties, the IRS will work with any taxpayer who resides outside the disaster area but whose books, records or tax professional are located in the areas affected by Hurricane Sandy. All workers assisting the relief activities in the covered disaster areas who are affiliated with a recognized government or philanthropic organization are eligible for relief. Taxpayers who live outside of the impacted area and think they may qualify for this relief need to contact the IRS at 866-562-5227.”

Currently, in New Jersey the IRS’ filing and payment relief apply to New Jersey and certain areas of New York and Connecticut.

For more information and links to other IRS guidance related to Superstorm Sandy, see http://www.irs.gov/uac/Newsgroom/IRS-Provides-Tax-Relief-to-Victims-of-Hurricane-Sandy-Return-Filing-and-Tax-Payment-Deadline-Extended-to-Feb.-1,-2013