STATE OF NEW YORK

8138--A

IN SENATE

March 28, 2020

Introduced by Sens. MARTINEZ, ADDABBO, CARLUCCI, COMRIE, HOYLMAN, KAVANAGH, KRUEGER, METZGER, SEPULVEDA -- read twice and ordered printed, and when printed to be committed to the Committee on Local Government -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

AN ACT to amend the real property tax law, in relation to special deferments, reductions, and installment payments during the COVID-19 state of emergency

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. The real property tax law is amended by adding a new article 19-A to read as follows:

ARTICLE 19-A

SPECIAL DEFERMENTS, REDUCTIONS AND INSTALLMENT PAYMENTS DURING THE COVID-19 STATE OF EMERGENCY

Section 1910. Special deferments, reductions, and installment payments during the COVID-19 state of emergency.

§ 1910. Special deferments, reductions, and installment payments during the COVID-19 state of emergency. 1. Notwithstanding any other provision of law to the contrary, applicable to all real property for the period beginning March seventh, two thousand twenty, and ending on the date on which none of the restrictions constituting New York On PAUSE, as defined by Executive Order 202.31, continue to apply in the county where such real property is located, and after a public hearing, the legislative body of any village, town, city or county may adopt a local law, or a school district may adopt a resolution, providing that thereafter and until such local law or resolution is repealed, such taxing jurisdiction shall defer the scheduled payment or installments of taxes and special ad valorem levies due during New York On PAUSE until such date certain that such local law or resolution shall specify or that such taxing jurisdiction shall reduce the amount of scheduled payments or installments of taxes and special ad valorem levies due during New York On PAUSE by such amount as such local law or resolution shall specify; provided however, that any liability which would normally

EXPLANATION--Matter in *italics* (underscored) is new; matter in brackets [-] is old law to be omitted.

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accrue against a county under section nine hundred thirty-six, nine hundred seventy-six, or thirteen hundred thirty of the real property tax law, shall be waived insofar as such liability is created by such taxing jurisdiction's decision to defer or reduce taxes or special ad valorem levies under this section.

2. Notwithstanding any other provision of law to the contrary, applicable to all real property for the period beginning March seventh, two thousand twenty, and ending on the date on which none of the restrictions constituting New York On PAUSE, as defined by Executive Order 202.31, continue to apply in the county where the real property is located, and after a public hearing, the legislative body of any village, town, city, or county may adopt a local law, or a school district may adopt a resolution, providing that tax payments or special ad valorem levies normally due to such taxing jurisdiction may be separated into as many installment payments as are necessary to provide financial relief to taxpayers in such jurisdiction; provided however, that such local law or resolution shall set dates certain for such payments, and shall not impose any additional obligation on taxpayers for not paying any portion of taxes earlier than would normally be due under the taxing jurisdiction's normal schedule; and provided further, that any liability which would normally accrue against a county under section nine hundred thirty-six, nine hundred seventy-six, or thirteen hundred thirty of the real property tax law, shall be waived insofar as such liability is created by such taxing jurisdiction's decision to defer taxes under this section.

§ 2. This act shall take effect immediately.