

# STATE OF NEW YORK

2993

2021-2022 Regular Sessions

## IN SENATE

January 26, 2021

Introduced by Sen. HARCKHAM -- read twice and ordered printed, and when printed to be committed to the Committee on Judiciary

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

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

1 Section 1. The real property tax law is amended by adding a new article 10 to read as follows:

### ARTICLE 10

#### SPECIAL DEFERMENTS AND INSTALLMENT PAYMENTS FOR SMALL BUSINESSES AND SMALL LANDLORDS DURING THE COVID-19 STATE OF EMERGENCY

7 Section 1000. Special deferments and installment payments for small  
8 businesses and small landlords during the COVID-19 state  
9 of emergency.

10 § 1000. Special deferments and installment payments for small busi-  
11 nesses and small landlords during the COVID-19 state of emergency. 1.  
12 For purposes of this article, the following terms shall have the follow-  
13 ing meanings:

14 a. "state disaster emergency" means the state disaster emergency  
15 declared pursuant to Executive Order Number 202 of two thousand twenty;

16 b. "small business" means a business in this state with twenty or  
17 fewer employees with a gross annual income of three million dollars or  
18 less; and

19 c. "small landlord" means a non-residential not-for-profit or commer-  
20 cial landlord owning and operating fifty or fewer units.

21 2. Notwithstanding any other provision of law to the contrary, appli-  
22 cable to real property owned by a small business or small landlord, for  
23 the duration of the state disaster emergency, and after a public hear-  
24 ing, the legislative body of any village, town, city or county may adopt

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

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1 a single local law, or a school district may adopt a single resolution,  
2 providing that thereafter and until such local law or resolution is  
3 repealed, such taxing jurisdiction shall defer the scheduled payment or  
4 installments of taxes and special ad valorem levies owed by small busi-  
5 nesses and small landlords due during the state disaster emergency until  
6 such date certain that such local law or resolution shall specify; and  
7 provided further, that no taxing jurisdiction shall defer the scheduled  
8 payments of such taxes of another taxing jurisdiction without such other  
9 taxing jurisdiction's authorization via passage of a local law; and  
10 provided further, that no such local law or resolution shall provide a  
11 deferment of any tax payment due date that extends beyond one hundred  
12 twenty days past the original due date of such taxes; and provided  
13 further, that any liability which would normally accrue against a county  
14 under section nine hundred thirty-six, nine hundred seventy-six, or  
15 thirteen hundred thirty of this chapter, or any other general or special  
16 law, or any local law, ordinance, resolution, or city or county charter,  
17 shall be waived insofar as such liability is created by such taxing  
18 jurisdiction's decision to defer taxes or special ad valorem levies  
19 under this section.

20 3. Notwithstanding any other provision of law to the contrary, appli-  
21 cable to real property owned by a small business or small landlord, for  
22 the duration of the state disaster emergency, and after a public hear-  
23 ing, the legislative body of any village, town, city, or county may  
24 adopt a single local law, or a school district may adopt a single resol-  
25 ution, providing that tax payments or special ad valorem levies owed by  
26 small businesses and small landlords normally due to such taxing juris-  
27 isdiction may be separated into as many installment payments as are neces-  
28 sary to provide financial relief to such taxpayers in such jurisdiction;  
29 provided however, that such local law or resolution shall set dates  
30 certain for such payments, and shall not impose any additional obli-  
31 gation on such taxpayers for not paying any portion of taxes earlier  
32 than would normally be due under the taxing jurisdiction's normal sched-  
33 ule; and provided further, that no taxing jurisdiction may separate the  
34 tax collection dates of another taxing jurisdiction without such taxing  
35 jurisdiction's authorization via passage of a local law; and provided  
36 further, that the final payment of such payment schedule must be no  
37 later than one hundred twenty days after the original tax payment due  
38 date; and provided further, that any liability which would normally  
39 accrue against a county under section nine hundred thirty-six, nine  
40 hundred seventy-six, or thirteen hundred thirty of this chapter, or any  
41 other general or special law, or any local law, ordinance, resolution,  
42 or city or county charter, shall be waived insofar as such liability is  
43 created by such taxing jurisdiction's decision to defer taxes under this  
44 section.

45 § 2. This act shall take effect immediately.