

# STATE OF NEW YORK

962

2021-2022 Regular Sessions

## IN SENATE

(Prefiled)

January 6, 2021

Introduced by Sens. GAUGHRAN, SKOUFIS -- read twice and ordered printed,  
and when printed to be committed to the Committee on Local Government

AN ACT to amend the real property tax law, in relation to authorizing municipalities to treat unpaid building code and fire code fines as delinquent taxes and impose tax liens upon the real property which is the subject of such fines

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  
2 section 901-a to read as follows:

3 § 901-a. Authorizing inclusion in the tax levy of certain fines  
4 imposed by municipal corporations. 1. Notwithstanding any provision of  
5 law to the contrary, a municipal corporation, acting by and through its  
6 governing body, may enact a local law, ordinance or resolution providing  
7 that finally adjudicated fines imposed upon real property, other than a  
8 property serving as the primary residence of one or more of the owners  
9 thereof, for building code and fire code violations shall be deemed to  
10 be delinquent taxes in accordance with the provision of this section. No  
11 such law, ordinance or resolution shall be deemed to take effect until  
12 it shall have been filed with the clerk of the municipal corporation and  
13 the appropriate collecting officer.

14 2. Every such local law, ordinance and resolution shall establish a  
15 procedure for the judicial determination and adjudication of the under-  
16 lying circumstances relating to the building code or fire code  
17 violation, and the fine to be imposed if the court finds that such a  
18 violation occurred. Furthermore, a real property owner who after being  
19 adjudged to have committed a violation shall have the right to appeal  
20 such judgment.

21 3. Every local law, ordinance and resolution enacted pursuant to this  
22 section shall provide that each affected property owner shall be  
23 provided, by the municipal corporation, with not less than ten days  
24 written notice prior to the occurrence of any action by the municipal  
25 corporation pursuant to the provisions of this section. Every such

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

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1 notice shall inform the real property owner that a real property tax  
2 lien may be imposed if the fine remains unpaid.

3 4. A municipal corporation may, not less than one year after the final  
4 adjudication and exhaustion of all appeals relating to the imposition of  
5 a fine for a building code or fire code violation, declare such fine and  
6 any expenses incurred in adjudicating such fine to be unpaid real prop-  
7 erty taxes on the subject property, and include such fine on the tax  
8 roll of unpaid taxes delivered to the collecting officer.

9 § 2. Section 936 of the real property tax law, as amended by chapter  
10 237 of the laws of 1995, subdivision 1 as amended by chapter 355 of the  
11 laws of 1997, is amended to read as follows:

12 § 936. Return of unpaid delinquent taxes. 1. Upon the expiration of  
13 his or her warrant, each collecting officer shall make and deliver to  
14 the county treasurer an account, subscribed and affirmed by him or her  
15 as true under the penalties of perjury, of all taxes listed on the tax  
16 roll which remain unpaid including any fines deemed to be unpaid taxes  
17 pursuant to section nine hundred one-a of this article, except that such  
18 collecting officer shall not include in such account the amount of the  
19 installments of taxes returned unpaid pursuant to [~~section nine hundred~~  
20 ~~twenty-eight b or~~] subdivision one of section nine hundred seventy-six  
21 of this [~~chapter~~] article. The county treasurer shall, if satisfied  
22 that such account is correct, credit him with the amount of such unpaid  
23 delinquent taxes. Such return shall be endorsed upon or attached to the  
24 tax roll.

25 2. In making the return of unpaid taxes and fines deemed to be unpaid  
26 taxes, the collecting officer shall add five per centum to the amount of  
27 each tax as levied. In the event that the collecting officer fails to do  
28 so, the county treasurer shall make such addition. In a county in which  
29 there is a local law in effect pursuant to [~~section nine hundred twen-~~  
30 ~~ty-eight b or~~] section nine hundred seventy-two of this [~~chapter~~] arti-  
31 cle providing for the collection of taxes in installments, the five per  
32 centum provided by this subdivision shall not be added to the taxes  
33 which a real property owner has elected to pay in installments pursuant  
34 to [~~section nine hundred twenty-eight b or~~] section nine hundred seven-  
35 ty-five of this [~~chapter~~] article. Such five per centum shall be added  
36 by the county treasurer to the amount of such taxes as shall have  
37 remained unpaid after the date upon which the last installment was due  
38 as provided in such local law. The amount of such added per centum shall  
39 thereafter be deemed part of the amount of the unpaid tax.

40 § 3. Subdivision 2 of section 1102 of the real property tax law, as  
41 amended by chapter 532 of the laws of 1994, is amended to read as  
42 follows:

43 2. "Delinquent tax" means an unpaid tax, unpaid fines that are deemed  
44 to be unpaid taxes pursuant to section nine hundred one-a of this chap-  
45 ter, special ad valorem levy, special assessment or other charge imposed  
46 upon real property by or on behalf of a municipal corporation or special  
47 district, plus all applicable charges, relating to any parcel which is  
48 included in the return of unpaid delinquent taxes prepared pursuant to  
49 section nine hundred thirty-six of this chapter or such other general,  
50 special, or local law as may be applicable. In no event, however, shall  
51 "delinquent tax" include any unpaid tax or other charge against lands  
52 owned by the state.

53 § 4. This act shall take effect on the first of January next succeed-  
54 ing the date on which it shall have become a law.