S T A T E O F N E W Y O R K

6831

2009-2010 Regular Sessions

I N A S S E M B L Y

March 13, 2009

Introduced by M. of A. FIELDS -- read once and referred to the Committee on Real Property Taxation

AN ACT to amend the Suffolk county tax act, in relation to the collection of school taxes

THE PEOPLE OF THE STATE OF NEW YORK, REPRESENTED IN SENATE AND ASSEMBLY, DO ENACT AS FOLLOWS:

Section 1. Section 13 of chapter 311 of the laws of 1920 constituting the Suffolk county tax act, as amended by chapter 745 of the laws of 1959, the opening paragraph of subdivision (a) as amended by chapter 908 of the laws of 1962, subdivision (b) as amended by chapter 847 of the laws of 1984, is amended to read as follows:

S 13. (a) Tax roll and receiver's warrant. On or before the first day of [December in each year or such date as may be designated by a resolution of the board of supervisors,] SEPTEMBER the board of supervisors of the county shall cause to be annexed to the tax and assessment roll of each town a warrant under the seal of the county, signed by the chairman and clerk of the board, commanding the receiver of taxes of the town to whom the same shall be directed, to collect from the several persons and on the property named and described in the tax and assessment roll the several sums extended therein as taxes and assessments against the respective names and property, except taxes upon the shares of stock of banks and banking associations and further commanding him to pay over from time to time all moneys so collected, as follows:

1. Within fifteen days after the delivery of the warrant to the supervisor of the town, in trust for the school districts therein, one-half of the amount of the tax levied for the purposes of the school districts of the town, or such part thereof as shall not, in the aggregate, exceed one-half of the total amount collected by said date.

2. Within thirty days after such delivery, to the supervisor of the town, in trust for the school districts therein, the balance of the amount of the tax levied for the purposes of said school districts or

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

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such part thereof as shall not in the aggregate exceed one-half of the total amount collected by said date.

3. Within the said first period of fifteen days and thereafter within the said second period of fifteen days, the remainder of the moneys then collected to the supervisor of the town [or] ON account of the moneys levied therein for the support of highways and bridges, moneys to be expended by welfare officials for the support of needy persons, and moneys to defray any other town expenses or charges.

4. After thirty days from the date of the delivery of the warrant, and at the expiration of each period of ten days thereafter, on account of the foregoing, to the officers above named, in proportion to the balances remaining unpaid, all moneys so collected until such balances are paid in full.

5. After the payment of such balances in full, to the county treasurer, all the residue of the moneys so collected, and such payments shall be made at intervals of ten days from the completion of the payments above provided, in subdivisions one, two, three and four of this section. If the law shall direct the taxes levied for any special purposes to be paid to any person or officer other than those named in this section, the warrant shall be conformed thereto. The warrant shall authorize the receiver to levy such taxes by distress and sale in case of non-payment. The tax roll and warrant shall be delivered to the receivers forthwith and the same are declared to be public records. The assessment roll shall contain appropriate space for the insertion of the penalty, and the county treasurer upon the return of the roll by the receiver shall insert therein the penalty to be added to each item of tax returned unpaid, except as provided in section thirteen-a.

(b) Lien, payment and penalty. All taxes upon real property shall become a lien and be due and payable on [December] SEPTEMBER first of each year, and be payable to the respective receivers of taxes until and including the succeeding tenth day of [January] OCTOBER without penalty.

Unless payable in two payments as provided by this act, on taxes remaining unpaid on the tenth day of [January] OCTOBER, interest computed at the rate as provided in section thirteen-c of this tax act from [January] OCTOBER tenth, shall be added for the first month or part thereof, and for each month or part thereof thereafter, until the return of unpaid taxes is made to the county treasurer.

The receiver shall require duplicate receipts for all payments made by him to any other officer than the county treasurer, and shall file one of such duplicates with the county treasurer on making his return.

(c) Authorization for two payments of taxes. Not later than June fifteenth in any year, the town board of any town may adopt a resolution, which shall be subject to a permissive referendum as hereinafter provided; that after [December] SEPTEMBER first next succeeding all taxes upon real estate in the tax roll shall be due and payable and shall be and become liens on the real estate affected thereby, and shall be construed as and deemed to be charges thereon on [December] SEPTEMBER first of each year, and not earlier, and shall remain such liens until paid. Provided, however, that there shall be no penalty if one-half of all such taxes are paid to the receiver on or before the succeeding tenth day of [January] OCTOBER and the second one-half of all such taxes are paid to the receiver on or before the succeeding thirty-first day of [May] FEBRUARY. On all such first one-half of taxes upon real estate remaining unpaid on the tenth day of [January] OCTOBER, one per centum of the amount of the said one-half of the tax will be added, and an additional one per centum will be added for each month or part thereof

thereafter, until the return of the warrant to the county treasurer. The second one-half of the tax on real estate which is due on the preceding first day of [December] SEPTEMBER may be paid without penalty on the tenth day of [May] FEBRUARY or at any time thereafter, until, but not including, the succeeding first day of [June] MARCH, providing the first one-half of such tax shall have been paid or shall be paid at the same time. The warrant annexed to the tax roll of any town adopting such proposition and in which taxes on real estate are payable in installments shall be made to conform to the provisions of this subdivision as hereby amended. Any such resolution of the town board providing for the collection of taxes in installments shall not take effect until thirty days after its adoption; nor until approved by the affirmative vote of a majority of the qualified electors of such town voting upon a proposition therefor, if within thirty days after its adoption there be filed with the town clerk a petition subscribed and acknowledged as provided in article seven of the town law with respect to the submission of a referendum on petition. If a petition be so filed, a proposition for the approval of such resolution shall be submitted at a general or special town election to be held not more than forty days after the filing of such petition. Notice of the election shall be given, such election held and the votes canvassed and result certified and returned in the manner provided by the town law relating to the submission of questions upon town propositions.

Notwithstanding the provisions of any general or special law to the contrary, the town board of any town may, by resolution, provide for separating school taxes from all the remainder of the taxes, to be collected pursuant to the provisions of the tax warrant, also provide for the collection and payment by the taxpayers of their school taxes at one time, and the collection and payment of all the remainder of the taxes to be collected pursuant to the provisions of the tax warrant, at another time or times, and further provide that separate bills be issued and mailed and receipts given for payment of school taxes as well as for all the remainder of the taxes to be collected pursuant to the provisions of the tax warrant.

S 2. This act shall take effect immediately.