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

7227

2009-2010 Regular Sessions

I N A S S E M B L Y

March 26, 2009

Introduced by M. of A. SWEENEY, FIELDS, ALESSI, ENGLEBRIGHT, RAMOS, EDDINGTON -- read once and referred to the Committee on Ways and Means

AN ACT to amend chapter 311 of the laws of 1920, constituting the Suffolk county tax act, in relation to redemption of certain property owned by persons deployed by the United States military

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

Section 1. Section 49 of chapter 311 of the laws of 1920, constituting the Suffolk county tax act, is amended by adding a new subdivision c to read as follows:

C. WAIVER OF INTEREST, PENALTIES AND FEES FOR REDEMPTION FOR CERTAIN PERSONS DEPLOYED BY THE MILITARY. THE APPLICABLE GOVERNING BODY OR DEPARTMENT, UPON APPROVAL BY THE SUFFOLK COUNTY LEGISLATURE, IN ITS SOLE DISCRETION, MAY PERMIT AN OWNER OR THE OWNER'S SURVIVING UNREMARRIED SPOUSE OF FORECLOSED RESIDENTIAL REAL ESTATE TO REDEEM SUCH REAL ESTATE WITHOUT INTEREST, PENALTIES AND FEES PROVIDED THAT:

(1) THE PROPERTY IS THE OWNER'S PRIMARY PLACE OF RESIDENCE; AND

(2) THE OWNER DEMONSTRATES THAT FORECLOSURE OCCURRED AFTER OCTOBER 7, 2001; AND

(3) THE FORECLOSURE WAS A RESULT OF FINANCIAL HARDSHIP CONSTITUTING A SUBSTANTIAL LOSS OF INCOME BY THE OWNER DUE TO BEING ORDERED TO ACTIVE MILITARY DUTY, OTHER THAN TRAINING, IN THE UNITED STATES ARMED FORCES INCLUDING THE RESERVE COMPONENTS OF THE ARMED FORCES OF THE UNITED STATES; AND

(4) THE ACTIVATION LASTED FOR AT LEAST SIX CONTIGUOUS MONTHS; AND

(5) THE OWNER PROVIDES ACCEPTABLE WRITTEN EVIDENCE OF THE REQUIREMENTS SET FORTH IN THIS SUBDIVISION TO THE COMMISSIONER OF THE DEPARTMENT OF ENVIRONMENT AND ENERGY.

S 2. This act shall take effect immediately.

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

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