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

595

2009-2010 Regular Sessions

I N S E N A T E

January 9, 2009

Introduced by Sen. MARCELLINO -- 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 the enforcement of taxes in certain city school districts

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

Section 1. Subdivision 1 of section 1330 of the real property tax law, as amended by chapter 845 of the laws of 1965, is amended to read as follows:

1. In any school district other than [a] city school [district] DISTRICTS HAVING POPULATIONS IN EXCESS OF ONE HUNDRED TWENTY-FIVE THOUSAND INHABITANTS, if any taxes remain unpaid at the time the collecting officer is required by law to return his warrant, he shall be credited with the amount thereof, including the balance of the amount of taxes which an owner of real property has elected to pay in installments pursuant to section thirteen hundred forty of this [chapter] ARTICLE, upon delivery to the school authorities of the tax roll and warrant and a statement, subscribed and affirmed by him as true under the penalties of perjury, of such unpaid taxes, containing a description of the real property upon which such taxes remain unpaid. A collecting officer who received compensation in lieu of fees shall include in such statement the amount of interest on such unpaid taxes, except that no such interest shall be added by the collecting officer to the balance of taxes which an owner of real property has elected to pay in installments pursuant to section thirteen hundred forty of this [chapter] ARTICLE.

S 2. This act shall take effect immediately.

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

LBD02927-01-9