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

6347

2009-2010 Regular Sessions

I N S E N A T E

December 16, 2009

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

AN ACT in relation to permitting the county of Suffolk to refund penalties and interest associated with the non-payment of real property taxes in certain cases for the 2008-2009 tax year where a town failed to send out a customary payment-due notice regarding the second-half payment of real property taxes

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

Section 1. Notwithstanding the provisions of the Suffolk County Tax Act or any other provision of law to the contrary, the county of Suffolk is hereby authorized, by legislative resolution, to direct the county treasurer to refund penalties and interest associated with the non-payment of real property taxes for the year 2008-2009 provided:

(a) the reason for such non-payment was due to the failure of a town in said county to provide written notification that the second-half payment of real property taxes was due; and

(b) the county legislature makes a finding in the resolution that such town had customarily mailed such a notice in previous years; and

(c) that such town had failed to mail such notice for the 2008-2009 tax year; and

(d) that such non-payment of taxes was subsequently paid in full, including interest and penalties, by December 31, 2009.

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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