

S. 1077

A. 3255

2009-2010 Regular Sessions

S E N A T E - A S S E M B L Y

January 23, 2009

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IN SENATE -- Introduced by Sen. LAVALLE -- read twice and ordered printed, and when printed to be committed to the Committee on Local Government

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

AN ACT to amend chapter 311 of the laws of 1920 relating to the assessment and collection of taxes in Suffolk county, in relation to the authorization for two payments of such taxes

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

1     Section 1. Subdivision (c) of section 13 of chapter 311 of the laws of  
2     1920, relating to the assessment and collection of taxes in Suffolk  
3     county, as amended by chapter 745 of the laws of 1959, is amended to  
4     read as follows:  
5     (c) Authorization for two payments of taxes. Not later than June  
6     fifteenth in any year, the town board of any town may adopt a resolution, which shall be subject to a permissive referendum as hereinafter  
7     provided; that after December first next succeeding all taxes upon real  
8     estate in the tax roll shall be due and payable and shall be and become  
9     liens on the real estate affected thereby, and shall be construed as and  
10    deemed to be charges thereon on December first of each year, and not  
11    earlier, and shall remain such liens until paid. Provided, however,  
12    that there shall be no penalty if one-half of all such taxes are paid to  
13    the receiver on or before the succeeding tenth day of January and the  
14    second one-half of all such taxes are paid to the receiver on or before  
15    the succeeding thirty-first day of May.  
16    FIRST INSTALLMENT. THE FIRST ONE-HALF OF THE TAX ON REAL ESTATE WHICH  
17    IS DUE ON THE FIRST DAY OF DECEMBER MAY BE PAID WITHOUT PENALTY AT ANY  
18    TIME ON OR BEFORE THE SUCCEEDING TENTH DAY OF JANUARY. On all such first  
19    one-half of taxes upon real estate remaining unpaid on the tenth day of  
20

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

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1 January, one percentum of the amount of the said one-half of the tax  
2 will be added, and an additional one percentum will be added for each  
3 month or part thereof thereafter, until the return of the warrant to the  
4 county treasurer.

5 SECOND INSTALLMENT. The second one-half of the tax on real estate  
6 which is due on the preceding first day of December may be paid without  
7 penalty on the tenth day of May or at any time thereafter, until, but  
8 not including, the succeeding first day of June[, providing the first  
9 one-half of such tax shall have been paid or shall be paid at the same  
10 time]. ON ALL SUCH SECOND ONE-HALF OF TAXES UPON REAL ESTATE REMAINING  
11 UNPAID ON THE FIRST DAY OF JUNE, ONE PER CENTUM OF THE AMOUNT OF THE  
12 SAID ONE-HALF OF THE TAX WILL BE ADDED AND AN ADDITIONAL ONE PER CENTUM  
13 WILL BE ADDED FOR EACH MONTH OR PART THEREOF THEREAFTER, UNTIL THE  
14 RETURN OF THE WARRANT TO THE COUNTY TREASURER. The warrant annexed to  
15 the tax roll of any town adopting such proposition and in which taxes on  
16 real estate are payable in installments shall be made to conform to the  
17 provisions of this subdivision as hereby amended. Any such resolution of  
18 the town board providing for the collection of taxes in installments  
19 shall not take effect until thirty days after its adoption; nor until  
20 approved by the affirmative vote of a majority of the qualified electors  
21 of such town voting upon a proposition therefor, if within thirty days  
22 after its adoption there be filed with the town clerk a petition  
23 subscribed and acknowledged as provided in article seven of the town law  
24 with respect to the submission of a referendum on petition. If a peti-  
25 tion be so filed, a proposition for the approval of such resolution  
26 shall be submitted at a general or special town election to be held not  
27 more than forty days after the filing of such petition. Notice of the  
28 election shall be given, such election held and the votes canvassed and  
29 result certified and returned in the manner provided by the town law  
30 relating to the submission of questions upon town propositions.

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

42 S 2. Subdivision 2 of section 13-a of chapter 311 of the laws of 1920,  
43 relating to the assessment and collection of taxes in Suffolk county, as  
44 amended by chapter 847 of the laws of 1984, is amended to read as  
45 follows:

46 (2) The tax and five per cent penalty, plus interest on both such tax  
47 and penalty computed at the rate as provided in section thirteen-c of  
48 this tax act for each month, or part thereof, [from the first day of  
49 February after the tax was levied,] may be paid to the county treasurer  
50 at any time before the first day of September succeeding the date of the  
51 tax warrant.

52 S 3. This act shall take effect immediately.