

9129

2009-2010 Regular Sessions

I N   A S S E M B L Y

September 4, 2009

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

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:

1     Section 1. Notwithstanding the provisions of the Suffolk County Tax  
2 Act or any other provision of law to the contrary, the county of Suffolk  
3 is hereby authorized, by legislative resolution, to direct the county  
4 treasurer to refund penalties and interest associated with the non-payment  
5 of real property taxes for the year 2008-2009 provided:  
6     (a) the reason for such non-payment was due to the failure of a town  
7 in said county to provide written notification that the second-half  
8 payment of real property taxes was due; and  
9     (b) the county legislature makes a finding in the resolution that such  
10 town had customarily mailed such a notice in previous years; and  
11     (c) that such town had failed to mail such notice for the 2008-2009  
12 tax year; and  
13     (d) that such non-payment of taxes was subsequently paid in full,  
14 including interest and penalties, by December 31, 2009.  
15     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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