

S. 1756

A. 1791

2011-2012 Regular Sessions

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

January 12, 2011

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 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-pay-
5 ment 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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