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

3911

2011-2012 Regular Sessions

I N A S S E M B L Y

January 28, 2011

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

AN ACT to amend the Suffolk county tax act, in relation to shifting the collection date for school taxes to October fifteenth over a five-year period and to repeal sections 7, 8, 9 and 10 of such act relating to the application of such act

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

Section 1. Sections 7, 8, 9, and 10 of chapter 311 of the laws of 1920, constituting the Suffolk county tax act are REPEALED.

S 2. Section 11 of chapter 311 of the laws of 1920, constituting the Suffolk county tax act, as amended by chapter 57 of the laws of 1948, is amended to read as follows:

S 11. Extension of taxes by supervisor. The supervisor of each town shall on or before the [first day of December] FIFTEENTH DAY OF SEPTEMBER IN THE YEAR TWO THOUSAND TWELVE AND ON OR BEFORE THE FIRST DAY OF AUGUST IN ALL SUCCEEDING YEARS, in each year extend or cause to be extended upon the assessment roll of the town the taxes, assessments or other charges to be levied and assessed against the taxable persons and property on said roll as fixed and determined by the board of supervisors or other competent authority; and the cost thereof shall be a town charge. Such extension shall be made in totals or items as shall be requisite to conform to the form of the assessment roll as prescribed by the board of supervisors as hereinbefore provided, and there shall be inserted in the roll a tabular statement of the total assessed valuation in each tax district, the amount of taxes and assessments to be raised and the tax rate therein. Such tabular statement shall also be printed or stamped in full upon the tax bills or on separate sheets as the board of supervisors may direct, and shall be distributed by the receiver to the taxpayers with the tax bills. In any town having one or more mechanical tax extension machines, the tax bills may be made by the supervisor

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

LBD05702-01-1

at the time of extending taxes, assessments and other charges on the tax roll of the town.

S 3. Section 12 of chapter 311 of the laws of 1920, constituting the Suffolk county tax act, as amended by chapter 908 of the laws of 1962, is amended to read as follows:

S 12. Filing certificate with board of supervisors. The supervisor of each town shall complete the extension of taxes and assessments upon the assessment roll and file with the board of supervisors on or before the [first day of December] FIFTEENTH DAY OF SEPTEMBER IN THE YEAR TWO THOUSAND TWELVE AND ON OR BEFORE THE FIRST DAY OF AUGUST IN ALL SUCCEEDING YEARS, in each year a certificate thereof in such form as the board of supervisors may prescribe and furnish. Such assessment roll shall, when the warrant is annexed thereto, become the tax and assessment roll of said town and of each school district and other tax districts therein.

S 4. The opening paragraph of subdivision (a) of section 13 of chapter 311 of the laws of 1920, constituting the Suffolk county tax act, as amended by chapter 908 of the laws of 1962, is amended to read as follows:

On or before the [first day of December] FIFTEENTH DAY OF SEPTEMBER IN THE YEAR TWO THOUSAND TWELVE AND ON OR AFTER THE FIRST DAY OF AUGUST IN ALL SUCCEEDING YEARS, in each year or such date as may be designated by a resolution of the board of supervisors, the board of supervisors of the county shall cause to be annexed to the tax and assessment roll of each town a warrant under the seal of the county, signed by the chairman and clerk of the board, commanding the receiver of taxes of the town to whom the same shall be directed, to collect from the several persons and on the property named and described in the tax and assessment roll the several sums extended therein as taxes and assessments against the respective names and property, except taxes upon the shares of stock of banks and banking associations and further commanding him to pay over from time to time all moneys so collected, as follows:

S 5. Sections 34, 35 and 78 of the Suffolk county tax act are renumbered sections 84, 85 and 83, respectively, and a new article 3 is added to read as follows:

ARTICLE 3
COLLECTION OF SCHOOL TAX
BY COLLECTIONS

S 78. PAYMENT OF SCHOOL TAXES. ALL SCHOOL TAXES SHALL BE PAYABLE ACCORDING TO THE FOLLOWING SCHEDULE UNLESS PAYMENT IS MADE PURSUANT TO SECTION SIXTY-NINE OF THIS ACT: FOR THE TAX YEAR TWO THOUSAND THIRTEEN PAYMENTS SHALL BE MADE TO THE RECEIVER OF TAXES ON OR BEFORE DECEMBER FIFTEENTH, FOR THE TAX YEAR TWO THOUSAND FOURTEEN PAYMENTS SHALL BE MADE TO THE RECEIVER OF TAXES ON OR BEFORE NOVEMBER FIFTEENTH, FOR THE TAX YEAR TWO THOUSAND FIFTEEN PAYMENTS SHALL BE MADE TO THE RECEIVER OF TAXES ON OR BEFORE NOVEMBER FIRST, FOR THE TAX YEAR TWO THOUSAND SIXTEEN PAYMENTS SHALL BE MADE TO THE RECEIVER OF TAXES ON OR BEFORE OCTOBER FIFTEENTH, FOR THE TAX YEAR TWO THOUSAND SEVENTEEN AND ALL YEARS SUCCEEDING PAYMENTS SHALL BE MADE TO THE RECEIVER OF TAXES ON OR BEFORE OCTOBER FIRST.

S 79. CERTIFICATION OF SCHOOL DISTRICTS. THE BOARD OF ASSESSORS OF EACH TOWN SHALL IMMEDIATELY UPON COMPLETING AND VERSIFYING THE ASSESSMENT ROLL IN EACH YEAR ASCERTAIN THEREFROM THE TOTAL ASSESSED VALUATION OF THE TAXABLE PROPERTY WITHIN EACH SCHOOL DISTRICT APPEARING ON THE ROLL, AND ON OR BEFORE AUGUST FIFTEENTH EACH YEAR SHALL CERTIFY THE SAME TO THE RESPECTIVE BOARDS OF EDUCATION OR THE TRUSTEES OF EACH SUCH DISTRICT.

S 80. CERTIFICATION AND LEVY OF SCHOOL TAX. THE BOARD OF EDUCATION OR THE TRUSTEES OF EACH SCHOOL DISTRICT SHALL THEREUPON AND ON OR BEFORE SEPTEMBER FIFTEENTH IN THE YEAR TWO THOUSAND TWELVE AND ON OR BEFORE AUGUST FIRST IN ALL SUCCEEDING YEARS, UPON THE TOTAL ASSESSED VALUATION OF THE TAXABLE PROPERTY WITHIN THEIR SCHOOL DISTRICT AS CERTIFIED BY THE BOARD OF ASSESSORS IN THE CURRENT YEAR AS HEREINBEFORE PROVIDED, COMPUTE, ASCERTAIN AND ADOPT THE TAX RATE PER HUNDRED DOLLARS OF ASSESSED VALUATION NECESSARY TO RAISE THE AMOUNT REQUIRED FOR SAID DISTRICT FOR THE AMOUNT OF THE BUDGET AND FOR ALL OTHER NECESSARY AMOUNTS TO BE RAISED BY TAXATION AS PROVIDED BY LAW, AND SHALL CERTIFY SAID RATE AND THE TOTAL AMOUNTS TO BE RAISED THEREBY TO THE SUPERVISOR OF THE TOWN.

S 81. LIEN, PAYMENT AND PENALTY. ALL SCHOOL TAXES UPON REAL PROPERTY SHALL BECOME A LIEN AND BE DUE AND PAYABLE ACCORDING TO THE SCHEDULE IN SECTION SEVENTY-EIGHT OF THIS ARTICLE, AND BE PAYABLE TO THE RESPECTIVE RECEIVERS OF TAXES UNTIL AND INCLUDING THE SUCCEEDING FORTY-FIRST DAY AFTER THE PAYMENT IS DUE WITHOUT PENALTY. UNLESS PAYABLE IN TWO PAYMENTS AS PROVIDED BY THIS ACT, ON TAXES REMAINING UNPAID ON THE FORTY-FIRST DAY AFTER THE PAYMENT IS DUE, INTEREST COMPUTED AT THE RATE AS PROVIDED IN SECTION THIRTEEN-C OF THIS ACT. FROM THE FORTY-SECOND DAY AFTER THE PAYMENT IS DUE, SHALL BE ADDED FOR THE FIRST MONTH OR PART THEREOF, AND FOR EACH MONTH OR PART THEREOF THEREAFTER, UNTIL THE RETURN OF UNPAID TAXES IS MADE TO THE COUNTY TREASURER. THE RECEIVER SHALL REQUIRE DUPLICATE RECEIPTS FOR ALL PAYMENTS MADE BY HIM OR HER TO ANY OTHER OFFICER THAN THE COUNTY TREASURER, AND SHALL FILE ONE OF SUCH DUPLICATES WITH THE COUNTY TREASURER ON MAKING HIS OR HER RETURN.

S 82. AUTHORIZATION FOR TWO PAYMENTS OF TAXES. NOT LATER THAN JUNE FIFTEENTH IN ANY YEAR, THE TOWN BOARD OF ANY TOWN MAY ADOPT A RESOLUTION, WHICH SHALL BE SUBJECT TO A PERMISSIVE REFERENDUM AS HEREINAFTER PROVIDED; THAT AFTER THE NEXT SUCCEEDING DUE DATE AS OUTLINED IN SECTION SEVENTY-EIGHT OF THIS ARTICLE ALL SCHOOL TAXES UPON REAL ESTATE IN THE TAX ROLL SHALL BE DUE AND PAYABLE AND SHALL BE AND BECOME LIENS ON THE REAL ESTATE AFFECTED THEREBY, AND SHALL BE CONSTRUED AS AND DEEMED TO BE CHARGES THEREON ON THE FORTY-SECOND DAY AFTER PAYMENT IS DUE, AND NOT EARLIER, AND SHALL REMAIN SUCH LIENS UNTIL PAID. PROVIDED, HOWEVER, THAT THERE SHALL BE NO PENALTY IF ONE-HALF OF ALL SUCH SCHOOL TAXES ARE PAID TO THE RECEIVER ON OR BEFORE THE FIFTEENTH OF OCTOBER AND THE SECOND ONE-HALF OF ALL SUCH TAXES ARE PAID TO THE RECEIVER ON OR BEFORE THE SUCCEEDING THIRTY-FIRST DAY OF MARCH. WHERE AUTHORIZATION FOR TWO PAYMENTS OF SCHOOL TAXES IS AUTHORIZED TAXPAYERS SHALL REMIT PAYMENT ACCORDING TO THE SCHEDULE OUTLINED IN THIS SECTION AND THE PROVISIONS OF SECTION SEVENTY-EIGHT OF THIS ARTICLE SHALL NOT CONTROL. ON ALL SUCH FIRST ONE-HALF OF SCHOOL TAXES UPON REAL ESTATE REMAINING UNPAID ON THE FIFTEENTH OF NOVEMBER, ONE PER CENTUM OF THE AMOUNT OF THE SAID ONE-HALF OF THE TAX WILL BE ADDED, AND AN ADDITIONAL ONE PER CENTUM OF THE AMOUNT OF THE SAID ONE-HALF OF THE TAX WILL BE ADDED, AND AN ADDITIONAL ONE PER CENTUM WILL BE ADDED FOR EACH MONTH OR PART THEREOF THEREAFTER, UNTIL THE RETURN OF THE WARRANT TO THE COUNTY TREASURER. THE SECOND ONE-HALF OF THE SCHOOL TAX ON REAL ESTATE MAY BE PAID WITHOUT PENALTY ON THE TENTH DAY OF OR AT ANY TIME THEREAFTER, UNTIL, BUT NOT INCLUDING, THE SUCCEEDING APRIL FIRST, PROVIDING THE FIRST ONE-HALF OF SUCH TAX SHALL HAVE BEEN PAID OR SHALL BE PAID AT THE SAME TIME. THE WARRANT ANNEXED TO THE TAX ROLL OF ANY TOWN ADOPTING SUCH PROPOSITION AND IN WHICH TAXES ON REAL ESTATE ARE PAYABLE IN INSTALLMENTS SHALL BE MADE TO CONFORM TO THE PROVISIONS OF THIS SECTION. ANY SUCH RESOLUTION OF THE TOWN BOARD PROVIDING FOR THE COLLECTION OF TAXES IN INSTALLMENTS SHALL NOT TAKE

EFFECT UNTIL THIRTY DAYS AFTER ITS ADOPTION; NOR UNTIL APPROVED BY THE AFFIRMATIVE VOTE OF A MAJORITY OF THE QUALIFIED ELECTORS OF SUCH TOWN VOTING UPON A PROPOSITION THEREFOR, IF WITHIN THIRTY DAYS AFTER ITS ADOPTION THERE BE FILED WITH THE TOWN CLERK A PETITION SUBSCRIBED AND ACKNOWLEDGED AS PROVIDED IN ARTICLE SEVEN OF THE TOWN LAW WITH RESPECT TO THE SUBMISSION OF A REFERENDUM ON PETITION. IF A PETITION BE SO FILED, A PROPOSITION FOR THE APPROVAL OF SUCH RESOLUTION SHALL BE SUBMITTED AT A GENERAL OR SPECIAL TOWN ELECTION TO BE HELD NOT MORE THAN FORTY DAYS AFTER THE FILING OF SUCH PETITION. NOTICE OF THE ELECTION SHALL BE GIVEN, SUCH ELECTION HELD AND THE VOTES CANVASSED AND RESULT CERTIFIED AND RETURNED IN THE MANNER PROVIDED BY THE TOWN LAW RELATING TO THE SUBMISSION OF QUESTIONS UPON TOWN PROPOSITIONS. NOTWITHSTANDING THE PROVISIONS OF ANY GENERAL OR SPECIAL LAW TO THE CONTRARY, THE TOWN BOARD OF ANY TOWN MAY, BY RESOLUTION, PROVIDE FOR SEPARATING SCHOOL TAXES FROM ALL THE REMAINDER OF THE TAXES, TO BE COLLECTED PURSUANT TO THE PROVISIONS OF THE TAX WARRANT, ALSO PROVIDE FOR THE COLLECTION AND PAYMENT BY THE TAXPAYERS OF THEIR SCHOOL TAXES AT ONE TIME, AND THE COLLECTION AND PAYMENT OF ALL THE REMAINDER OF THE TAXES TO BE COLLECTED PURSUANT TO THE PROVISIONS OF THE TAX WARRANT, AT ANOTHER TIME OR TIMES, AND FURTHER PROVIDED THAT SEPARATE BILLS BE ISSUED AND MAILED AND RECEIPTS GIVEN FOR PAYMENT OF SCHOOL TAXES AS WELL AS FOR ALL THE REMAINDER OF THE TAXES TO BE COLLECTED PURSUANT TO THE PROVISIONS OF THE TAX WARRANT.

S 6. This act shall take effect January 31, 2012.