

S. 3449

A. 5496

2011-2012 Regular Sessions

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

February 22, 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 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.

LBD03731-01-1

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.