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

8648--A

2011-2012 Regular Sessions

I N A S S E M B L Y

October 11, 2011

Introduced by M. of A. LUPARDO, CAHILL, LATIMER, MAGNARELLI, LIFTON, AMEDORE, GABRYSZAK, P. LOPEZ, FINCH, CASTELLI, PALMESANO, TEDISCO -- Multi-Sponsored by -- M. of A. CROUCH, TITONE -- read once and referred to the Committee on Real Property Taxation -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

AN ACT to amend the real property tax law, in relation to authorizing school districts to permit installment payments of real property taxes in certain school districts affected by floods or natural disasters

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

Section 1. The real property tax law is amended by adding a new section 1326-b to read as follows:

S 1326-B. PAYMENT OF TAXES IN INSTALLMENTS IN CERTAIN SCHOOL DISTRICTS AFFECTED BY FLOODS OR NATURAL DISASTERS. 1. NOTWITHSTANDING ANY PROVISIONS OF THIS CHAPTER OR ANY OTHER GENERAL OR SPECIAL LAW TO THE CONTRARY, A SCHOOL DISTRICT WHICH IS LOCATED IN AN AREA DESIGNATED IN A PRESIDENTIAL DISASTER DECLARATION MAY, BY RESOLUTION IN ANY YEAR DURING WHICH A FLOOD OR OTHER NATURAL DISASTER OCCURS IN THE SIX MONTHS PRECEDING THE DUE DATE FOR SCHOOL TAXES, PROVIDE THAT EVERY TAX IN EXCESS OF FIFTY DOLLARS LEVIED BY THE BOARD PURSUANT TO LAW MAY BE PAID IN INSTALLMENTS IN AMOUNTS AND DATES SPECIFIED IN THE RESOLUTION. SUCH RESOLUTION SHALL APPLY ONLY FOR ONE YEAR; PROVIDED THAT NOTHING SHALL PRECLUDE THE ADOPTION OF ADDITIONAL SUCH AUTHORIZATIONS IF SUBSEQUENT DISASTERS OCCUR.

2. WHEN SUCH A RESOLUTION IS IN EFFECT IN A SCHOOL DISTRICT, THE COLLECTING OFFICER SHALL BE AUTHORIZED TO RECEIVE SUCH TAXES UNTIL THE DATE SPECIFIED IN THE RESOLUTION FOR THE PAYMENT OF TAXES. THE COLLECTING OFFICER SHALL BE IN ATTENDANCE TO RECEIVE THE INSTALLMENTS OF TAXES AT THE SAME PLACES AND HOURS SPECIFIED FOR THE RECEIPT OF THE FIRST INSTALLMENT, AT LEAST THREE DAYS IN EACH WEEK FOR THE TWO WEEKS PRECED-

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

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ING THE FINAL DATE FOR PAYMENT OF THE INSTALLMENTS. IN THE EVENT THAT THE FIRST INSTALLMENT OF ANY TAX IS NOT PAID WITHIN THE TIME SPECIFIED, THE COLLECTING OFFICER MAY RECEIVE THE SAME AT ANY TIME UNTIL THE EXPIRATION OF HIS WARRANT WITH INTEREST AS DETERMINED PURSUANT TO SECTION NINE HUNDRED TWENTY-FOUR-A OF THIS CHAPTER UNTIL PAID. THE COLLECTING OFFICER'S WARRANT AND NOTICE OF RECEIPT THEREOF SHALL BE CONFORMED IN ACCORDANCE WITH THIS SECTION.

3. AT THE EXPIRATION OF HIS WARRANT, THE COLLECTING OFFICER SHALL MAKE A RETURN OF UNPAID TAXES IN THE SAME MANNER AS PROVIDED IN SECTION THIRTEEN HUNDRED THIRTY OF THIS ARTICLE.

4. THE STATE IS AUTHORIZED TO ADVANCE TO ANY SCHOOL DISTRICT WHICH ADOPTS A RESOLUTION PURSUANT TO THIS SECTION ANY SCHOOL AID PAYMENT OR PORTION THEREOF AT ANY TIME AUTHORIZED BY THE COMMISSIONER OF EDUCATION, THE COMPTROLLER, AND THE DIRECTOR OF THE DIVISION OF THE BUDGET.

5. A SCHOOL DISTRICT IS AUTHORIZED TO REFUND ANY PORTIONS PREVIOUSLY PAID TO TAXPAYERS IF THE SCHOOL BOARD ADOPTS A RESOLUTION TO THAT EFFECT AND ENTERS INTO AN AGREEMENT WITH THE TAXPAYER THAT THE REFUNDED AMOUNTS WILL BE PAID PURSUANT TO AN INSTALLMENT PAYMENT SCHEDULE TO BE PROVIDED FOR IN THE RESOLUTION AUTHORIZING SUCH REFUND. ANY UNPAID TAXES SHALL BE DEEMED TIMELY PAID IF THE PAYMENT OTHERWISE COMPORTS WITH THE RESOLUTION SCHEDULE ADOPTED BY THE SCHOOL DISTRICT.

S 2. This act shall take effect immediately.