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

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:

Section 1. Subdivision (c) of section 13 of chapter 311 of the laws of 1920, relating to the assessment and collection of taxes in Suffolk county, as amended by chapter 745 of the laws of 1959, is amended to read as follows:

(c) 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 December first next succeeding all 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 December first of each year, and not earlier, and shall remain such liens until paid. Provided, however, that there shall be no penalty if one-half of all such taxes are paid to the receiver on or before the succeeding tenth day of January and the second one-half of all such taxes are paid to the receiver on or before the succeeding thirty-first day of May.

FIRST INSTALLMENT. THE FIRST ONE-HALF OF THE TAX ON REAL ESTATE WHICH IS DUE ON THE FIRST DAY OF DECEMBER MAY BE PAID WITHOUT PENALTY AT ANY TIME ON OR BEFORE THE SUCCEEDING TENTH DAY OF JANUARY. On all such first one-half of taxes upon real estate remaining unpaid on the tenth day of

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

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January, one percentum of the amount of the said one-half of the tax will be added, and an additional one percentum will be added for each month or part thereof thereafter, until the return of the warrant to the county treasurer.

SECOND INSTALLMENT. The second one-half of the tax on real estate which is due on the preceding first day of December may be paid without penalty on the tenth day of May or at any time thereafter, until, but not including, the succeeding first day of June[, providing the first one-half of such tax shall have been paid or shall be paid at the same time]. ON ALL SUCH SECOND ONE-HALF OF TAXES UPON REAL ESTATE REMAINING UNPAID ON THE FIRST DAY OF JUNE, 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 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 subdivision as hereby amended. 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 provide 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 2. Subdivision 2 of section 13-a of chapter 311 of the laws of 1920, relating to the assessment and collection of taxes in Suffolk county, as amended by chapter 847 of the laws of 1984, is amended to read as follows:

(2) The tax and five per cent penalty, plus interest on both such tax and penalty computed at the rate as provided in section thirteen-c of this tax act for each month, or part thereof, [from the first day of February after the tax was levied,] may be paid to the county treasurer at any time before the first day of September succeeding the date of the tax warrant.

S 3. This act shall take effect immediately.