

478--A

2013-2014 Regular Sessions

I N A S S E M B L Y

(PREFILED)

January 9, 2013

Introduced by M. of A. MAGNARELLI -- 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 municipalities to treat unpaid building code, property maintenance and nuisance fines as delinquent taxes and impose tax liens upon the real property which is the subject of such fines

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

1 Section 1. The real property tax law is amended by adding a new
2 section 901 to read as follows:
3 S 901. AUTHORIZING INCLUSION IN THE TAX LEVY OF CERTAIN FINES IMPOSED
4 BY MUNICIPAL CORPORATIONS. 1. NOTWITHSTANDING ANY PROVISION OF LAW TO
5 THE CONTRARY, A MUNICIPAL CORPORATION, ACTING BY AND THROUGH ITS GOVERN-
6 ING BODY, MAY ENACT A LOCAL LAW, ORDINANCE OR RESOLUTION PROVIDING THAT
7 FINALLY ADJUDICATED FINES IMPOSED UPON REAL PROPERTY FOR BUILDING CODE,
8 PROPERTY MAINTENANCE AND NUISANCE VIOLATIONS SHALL BE DEEMED TO BE
9 DELINQUENT TAXES IN ACCORDANCE WITH THE PROVISION OF THIS SECTION. NO
10 SUCH LAW, ORDINANCE OR RESOLUTION SHALL BE DEEMED TO TAKE EFFECT UNTIL
11 IT SHALL HAVE BEEN FILED WITH THE CLERK OF THE MUNICIPAL CORPORATION AND
12 THE APPROPRIATE COLLECTING OFFICER.
13 2. EVERY SUCH LOCAL LAW, ORDINANCE AND RESOLUTION SHALL ESTABLISH A
14 PROCEDURE FOR THE JUDICIAL DETERMINATION AND ADJUDICATION OF THE UNDER-
15 LYING CIRCUMSTANCES RELATING TO THE BUILDING CODE, PROPERTY MAINTENANCE
16 OR NUISANCE VIOLATION, AND THE FINE TO BE IMPOSED IF THE COURT FINDS
17 THAT SUCH A VIOLATION OCCURRED. FURTHERMORE, A REAL PROPERTY OWNER WHO
18 AFTER BEING ADJUDGED TO HAVE COMMITTED A VIOLATION SHALL HAVE THE RIGHT
19 TO APPEAL SUCH JUDGEMENT.

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

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1 3. EVERY LOCAL LAW, ORDINANCE AND RESOLUTION ENACTED PURSUANT TO THIS
2 SECTION SHALL PROVIDE THAT EACH AFFECTED PROPERTY OWNER SHALL BE
3 PROVIDED, BY THE MUNICIPAL CORPORATION, WITH NOT LESS THAN TEN DAYS
4 WRITTEN NOTICE PRIOR TO THE OCCURRENCE OF ANY ACTION BY THE MUNICIPAL
5 CORPORATION PURSUANT TO THE PROVISIONS OF THIS SECTION. EVERY SUCH
6 NOTICE SHALL INFORM THE REAL PROPERTY OWNER THAT A REAL PROPERTY TAX
7 LIEN MAY BE IMPOSED IF THE FINE REMAINS UNPAID.

8 4. A MUNICIPAL CORPORATION MAY, NOT LESS THAN ONE YEAR AFTER THE FINAL
9 ADJUDICATION AND EXHAUSTION OF ALL APPEALS RELATING TO THE IMPOSITION OF
10 A FINE FOR A BUILDING CODE, PROPERTY MAINTENANCE OR NUISANCE VIOLATION,
11 DECLARE SUCH FINE AND ANY EXPENSES INCURRED IN ADJUDICATING SUCH FINE TO
12 BE UNPAID REAL PROPERTY TAXES ON THE SUBJECT PROPERTY, AND INCLUDE SUCH
13 FINE ON THE TAX ROLL OF UNPAID TAXES DELIVERED TO THE COLLECTING OFFI-
14 CER.

15 S 2. Section 936 of the real property tax law, as amended by chapter
16 237 of the laws of 1995, subdivision 1 as amended by chapter 355 of the
17 laws of 1997, is amended to read as follows:

18 S 936. Return of unpaid delinquent taxes. 1. Upon the expiration of
19 his OR HER warrant, each collecting officer shall make and deliver to
20 the county treasurer an account, subscribed and affirmed by him OR HER
21 as true under the penalties of perjury, of all taxes listed on the tax
22 roll which remain unpaid INCLUDING ANY FINES DEEMED TO BE UNPAID TAXES
23 PURSUANT TO SECTION NINE HUNDRED ONE OF THIS ARTICLE, except that such
24 collecting officer shall not include in such account the amount of the
25 installments of taxes returned unpaid pursuant to [section nine hundred
26 twenty-eight-b or] subdivision one of section nine hundred seventy-six
27 of this chapter. The county treasurer shall, if satisfied that such
28 account is correct, credit him with the amount of such unpaid delinquent
29 taxes. Such return shall be endorsed upon or attached to the tax roll.

30 2. In making the return of unpaid taxes AND FINE DEEMED TO BE UNPAID
31 TAXES, the collecting officer shall add five per centum to the amount of
32 each tax as levied. In the event that the collecting officer fails to do
33 so, the county treasurer shall make such addition. In a county in which
34 there is a local law in effect pursuant to [section nine hundred twen-
35 ty-eight-b or] section nine hundred seventy-two of this chapter provid-
36 ing for the collection of taxes in installments, the five per centum
37 provided by this subdivision shall not be added to the taxes which a
38 real property owner has elected to pay in installments pursuant to
39 [section nine hundred twenty-eight-b or] section nine hundred seventy-
40 five of this chapter. Such five per centum shall be added by the county
41 treasurer to the amount of such taxes as shall have remained unpaid
42 after the date upon which the last installment was due as provided in
43 such local law. The amount of such added per centum shall thereafter be
44 deemed part of the amount of the unpaid tax.

45 S 3. Subdivision 2 of section 1102 of the real property tax law, as
46 amended by chapter 532 of the laws of 1994, is amended to read as
47 follows:

48 2. "Delinquent tax" means an unpaid tax, UNPAID FINES THAT ARE DEEMED
49 TO BE UNPAID TAXES PURSUANT TO SECTION NINE HUNDRED ONE OF THIS CHAPTER,
50 special ad valorem levy, special assessment or other charge imposed upon
51 real property by or on behalf of a municipal corporation or special
52 district, plus all applicable charges, relating to any parcel which is
53 included in the return of unpaid delinquent taxes prepared pursuant to
54 section nine hundred thirty-six of this chapter or such other general,
55 special, or local law as may be applicable. In no event, however, shall

1 "delinquent tax" include any unpaid tax or other charge against lands
2 owned by the state.
3 S 4. This act shall take effect on the first of January next succeed-
4 ing the date on which it shall have become a law.