

5369

2013-2014 Regular Sessions

I N A S S E M B L Y

February 25, 2013

Introduced by M. of A. TEDISCO, PALMESANO, BARCLAY, KOLB -- read once  
and referred to the Committee on Real Property Taxation

AN ACT to amend the real property tax law, in relation to the extension  
of the deadline for payment of real property tax for a member of the  
deployed military

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

1 Section 1. Section 925-d of the real property tax law, as added by  
2 chapter 106 of the laws of 2003, is amended to read as follows:  
3 S 925-d. Deployed military; extension. Notwithstanding any other  
4 provision of law which relates to the collection of real property tax  
5 owed to a municipal corporation or to the imposition of penalties or  
6 interest therefor for a late payment owed by a person who has been  
7 deployed by the military or by the spouse or domestic partner of such  
8 person for real property of a person so deployed, any deadline with  
9 respect to the payment of such real property tax shall be extended for a  
10 period of ninety days after the end of such deployment [if such munici-  
11 pal corporation has passed a local resolution authorizing such exten-  
12 sion]. For purposes of this section a "person deployed by the military"  
13 shall mean a person who has been ordered to active military duty, other  
14 than training, for the period beginning with a declaration of war by  
15 Congress and ending with a date prescribed by Presidential proclamation  
16 or concurrent resolution of Congress or during any periods of combat  
17 designated by presidential executive order or hazardous duty. Any  
18 payment on behalf of such deployed person, spouse or domestic partner  
19 from a real property tax escrow account shall likewise be so extended  
20 consistent with the provisions of this section.  
21 S 2. This act shall take effect immediately.

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

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