

S. 1783

A. 1330

2013-2014 Regular Sessions

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

(PREFILED)

January 9, 2013

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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 in relation to permitting the county of Suffolk to refund penalties and interest associated with the non-payment of real property taxes in certain cases for the 2008-2009 tax year where a town failed to send out a customary payment-due notice regarding the second-half payment of real property taxes

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

1     Section 1. Notwithstanding the provisions of the Suffolk County Tax  
2     Act or any other provision of law to the contrary, the county of Suffolk  
3     is hereby authorized, by legislative resolution, to direct the county  
4     treasurer to refund penalties and interest associated with the non-pay-  
5     ment of real property taxes for the year 2008-2009 provided:  
6     (a) the reason for such non-payment was due to the failure of a town  
7     in said county to provide written notification that the second-half  
8     payment of real property taxes was due; and  
9     (b) the county legislature makes a finding in the resolution that such  
10    town had customarily mailed such a notice in previous years; and  
11    (c) that such town had failed to mail such notice for the 2008-2009  
12    tax year; and  
13    (d) that such non-payment of taxes was subsequently paid in full,  
14    including interest and penalties, by December 31, 2009.  
15    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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