

3592

2013-2014 Regular Sessions

I N S E N A T E

February 7, 2013

Introduced by Sen. O'MARA -- read twice and ordered printed, and when printed to be committed to the Committee on Local Government

AN ACT to amend the general municipal law, in relation to designating payments made pursuant to payment in lieu of taxes agreements as "taxes or other lawful charges"

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

1 Section 1. Subdivision 15 of section 858 of the general municipal law,
2 as added by chapter 356 of the laws of 1993, is amended to read as
3 follows:
4 (15) To enter into agreements requiring payments in lieu of taxes.
5 Such agreements shall be in writing and in addition to other terms shall
6 contain: the amount due annually to each affected tax jurisdiction (or a
7 formula by which the amount due can be calculated), the name and address
8 of the person, office or agency to which payment shall be delivered, the
9 date on which payment shall be made, and the date on which payment shall
10 be considered delinquent if not paid. Unless otherwise agreed by the
11 affected tax jurisdictions, any such agreement shall provide that
12 payments in lieu of taxes shall be allocated among affected tax juris-
13 dictions in proportion to the amount of real property tax and other
14 taxes which would have been received by each affected tax jurisdiction
15 had the project not been tax exempt due to the status of the agency
16 involved in the project. A copy of any such agreement shall be delivered
17 to each affected tax jurisdiction within fifteen days of signing the
18 agreement. In the absence of any such written agreement, payments in
19 lieu of taxes made by an agency shall be allocated in the same
20 proportions as they had been prior to January first, nineteen hundred
21 ninety-three for so long as the agency's activities render a project
22 non-taxable by affected tax jurisdictions. NOTWITHSTANDING ANY OTHER
23 GENERAL, SPECIAL OR LOCAL LAW, PAYMENTS UNDER SUCH AGREEMENTS MAY BE
24 DESIGNATED AS "TAXES OR OTHER LAWFUL CHARGES" BY THE AGENCY ENTERING

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

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1 INTO SUCH AGREEMENTS. UPON SUCH DESIGNATION, AND FOR THE PERIOD THAT
2 PAYMENTS ARE MADE UNDER THE RESPECTIVE AGREEMENTS, THE AMOUNTS DUE SHALL
3 BECOME LIENS ON THE SUBJECT PROPERTY, WITH PRIORITY SUPERIOR TO ALL
4 EXISTING AND FUTURE CLAIMS OR ENCUMBRANCES ON THE SUBJECT PROPERTY. THE
5 LIEN SHALL ATTACH ON A CALENDAR YEAR BASIS ON FEBRUARY FIRST OF EACH
6 CALENDAR YEAR IN AN AMOUNT EQUAL TO ALL PAYMENTS DUE UNDER THE RESPEC-
7 TIVE AGREEMENTS IN SAID CALENDAR YEAR AND SAID LIEN SHALL HAVE PRIORITY
8 AND PARITY AS IF A TAX LIEN UNDER SECTION NINE HUNDRED TWELVE OF THE
9 REAL PROPERTY TAX LAW. THE AGENCY MAY BRING AN ACTION TO COLLECT AMOUNTS
10 DUE AFTER SAID LIEN DATE UNDER SECTION ELEVEN HUNDRED TWENTY-THREE OF
11 THE REAL PROPERTY TAX LAW AS THE ENFORCING OFFICER, SUBJECT TO COMPLYING
12 WITH TITLE THREE OF ARTICLE ELEVEN OF THE REAL PROPERTY TAX LAW, EXCEPT-
13 ING, HOWEVER, SECTION ELEVEN HUNDRED TWENTY-TWO OF THE REAL PROPERTY TAX
14 LAW WHERE IN LIEU THEREOF, THE AGENCY SHALL FILE THE SUBJECT AGREEMENT
15 IN THE COUNTY CLERK'S OFFICE WITH A DESIGNATION OF PAYMENTS WHICH ARE
16 DELINQUENT;

17 S 2. This act shall take effect on the one hundred twentieth day after
18 it shall have become a law.