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

1777

2015-2016 Regular Sessions

I N A S S E M B L Y

January 12, 2015

Introduced by M. of A. ZEBROWSKI, JAFFEE -- read once and referred to the Committee on Real Property Taxation

AN ACT to amend the real property tax law, in relation to allowing counties to waive certain penalties for homeowners who are eligible for the enhanced STAR program

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

Section 1. The real property tax law is amended by adding a new section 1331 to read as follows:

S 1331. COUNTIES; WAIVE CERTAIN PENALTIES. NOTWITHSTANDING ANY OF THE PROVISIONS OF THIS CHAPTER, THE GOVERNING BODY OF THE COUNTY MAY, BY RESOLUTION, ADOPT A LOCAL LAW WAIVING THE COLLECTING OFFICER'S FEE OF FIVE PER CENTUM ON RELEVIED TAXES PURSUANT TO SECTION THIRTEEN HUNDRED THIRTY OF THIS ARTICLE FOR OWNERS OF REAL PROPERTY USED AS THE PRIMARY RESIDENCE OF ONE OR MORE PERSONS ELIGIBLE FOR THE ENHANCED STAR PROGRAM PURSUANT TO SECTION FOUR HUNDRED TWENTY-FIVE OF THIS CHAPTER, PROVIDED THE OWNER OF SUCH PROPERTY PAY A PORTION OF THEIR TOTAL UNPAID SCHOOL TAXES BEFORE SEPTEMBER THIRTIETH OF THAT YEAR. ANY SUCH RESOLUTION SHALL STATE THE AMOUNT THAT MUST BE PAID IN THE FIRST INSTALLMENT AS LONG AS IT IS NO LESS THAN THIRTY PERCENT OF THE TOTAL UNPAID TAXES.

S 2. Subdivision 6 of section 1330 of the real property tax law is amended to read as follows:

6. Any person whose real property is included in any such statement may pay the amount of taxes levied thereon, with five per centum added thereto, to the county treasurer, at any time before the board of supervisors shall have directed the same to be relevied, except as otherwise provided in SECTION THIRTEEN HUNDRED THIRTY-ONE AND IN subdivision two of section thirteen hundred twenty-eight of this [chapter] ARTICLE in relation to the payment of interest in lieu of such five per centum.

S 3. 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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