

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

10633

I N A S S E M B L Y

June 9, 2016

Introduced by COMMITTEE ON RULES -- (at request of M. of A. Bronson) --
read once and referred to the Committee on Real Property Taxation

AN ACT to amend the real property tax law, in relation to notice of
unpaid taxes in the county of Monroe

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

1 Section 1. Subdivisions 1 and 2 of section 987 of the real property
2 tax law, subdivision 1 as amended by chapter 680 of the laws of 1994 and
3 subdivision 2 as added by chapter 440 of the laws of 1989, are amended
4 to read as follows:
5 1. The collecting officer shall, on or after the thirty-first day
6 following the expiration of the period during which taxes may be paid
7 without interest, but no later than the sooner of the eighty-fifth day
8 after such expiration or the fifteenth day prior to the expiration of
9 the warrant for the collection of taxes, mail a notice to each owner of
10 real property upon which taxes remain unpaid on the tax roll to which
11 his or her warrant relates; PROVIDED, HOWEVER, IN THE COUNTY OF MONROE,
12 THE COLLECTING OFFICER SHALL NO LATER THAN THE SOONER OF THE NINETIETH
13 DAY AFTER SUCH EXPIRATION OR THE FIFTEENTH DAY PRIOR TO THE EXPIRATION
14 OF THE WARRANT FOR THE COLLECTION OF TAXES, MAIL A NOTICE TO EACH OWNER
15 OF REAL PROPERTY UPON WHICH TAXES REMAIN UNPAID ON THE TAX ROLL TO WHICH
16 HIS OR HER WARRANT RELATES. This notice shall be sent to the mailing
17 address of the owner and a copy of such notice shall be sent to the tax
18 billing address, if different. The governing body of the municipal
19 corporation may adopt a local law or resolution providing for the
20 expense of mailing such notices, which shall be an additional penalty of
21 not more than two dollars chargeable against the parcel. Such notice
22 shall at least contain the following and may be attached to or be part
23 of a duplicate copy of the tax bill:
24 "The taxes on your property have not been paid. If the taxes should
25 have been paid through a real property tax escrow account, please immediately
26 notify the holder of the account that the taxes have not yet
27 been paid."

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

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1 2. In a municipal corporation which accepts payments of taxes in
2 installments, the provisions of this section shall be applicable to each
3 unpaid installment; provided, however, that with respect to the first
4 installment payment for any fiscal year, the notice required by this
5 section shall be sent no later than eighty-five days after the last date
6 on which such payment was payable without interest, PROVIDED, HOWEVER,
7 IN THE COUNTY OF MONROE THE NOTICE REQUIRED BY THIS SECTION SHALL BE
8 SENT NO LATER THAN NINETY DAYS AFTER THE LAST DATE ON WHICH SUCH PAYMENT
9 WAS PAYABLE WITHOUT INTEREST, and that with respect to installment
10 payments other than the first installment payment for a fiscal year,
11 such notice shall be sent no later than one hundred twenty days after
12 the last date on which such installment was payable without interest.
13 S 2. This act shall take effect immediately.