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

28

2015-2016 Regular Sessions

I N A S S E M B L Y

(PREFILED)

January 7, 2015

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

AN ACT to amend the real property tax law, in relation to the application of tax arrears on residential and farm property taxes

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

Section 1. Subdivision 1 of section 1110 of the real property tax law, as amended by chapter 532 of the laws of 1994, is amended to read as follows:

1. Real property subject to a delinquent tax lien may be redeemed by payment to the enforcing officer, on or before the expiration of the redemption period, of the amount of the delinquent tax lien or liens, including all charges authorized by law. If the enforcing officer is not authorized to receive such payments, such payment shall be made to the official who is so authorized. NOTWITHSTANDING ANY PROVISION OF LAW TO THE CONTRARY, IF SUCH PAYMENT MADE DURING THE REDEMPTION PERIOD IS A PARTIAL PAYMENT, WHERE SUCH PARTIAL PAYMENT IS APPLIED TO THE DELINQUENT TAX LIEN OR LIENS SHALL BE DETERMINED BY THE TAXPAYER AFTER CONSULTATION WITH THE ENFORCING OFFICER OR AUTHORIZED OFFICIAL.

S 2. This act shall take effect immediately and apply to all taxable years beginning on and after January 1, 2016.

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

LBD02908-01-5