

5537

2015-2016 Regular Sessions

I N   S E N A T E

May 14, 2015

---

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

AN ACT to amend the real property tax law, in relation to penalties and interest payments in towns of Dutchess county

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

1     Section 1. Section 1504 of the real property tax law, as amended by  
2 chapter 541 of the laws of 1983, is amended to read as follows:  
3     S 1504. Penalties and interest payments in towns of Dutchess county.  
4     1. Notwithstanding the provisions of any general or special law to the  
5 contrary, the following scale of penalties and interest is hereby  
6 prescribed for the neglect to pay county or town taxes, special ad valo-  
7 rem levies or special assessments in towns in Dutchess county: if paid  
8 on or before the last day of February after the notice required by  
9 section nine hundred twenty of this chapter, there shall be no penalty  
10 or interest; if paid thereafter and on or before the last day of March,  
11 two per centum; if paid thereafter and on or before the last day of  
12 April, three per centum; if paid thereafter and on or before the last  
13 day of May, four per centum; if paid thereafter five per centum and if  
14 paid to the county treasurer at the rate of interest as determined  
15 pursuant to section nine hundred twenty-four-a of this chapter from June  
16 first to the date of tax sale with expenses of publication now allowed  
17 by law, and the form of notice prescribed by section nine hundred twenty  
18 of this chapter shall be made to conform to the provisions of this  
19 section by the collecting officers in Dutchess county.  
20     2. IF THE FINAL DATE FOR COLLECTION OF TAXES, OR FOR THE COLLECTION OF  
21 TAXES WITHOUT PENALTY, OR FOR THE COLLECTION OF TAXES AT A LESSER  
22 PRESCRIBED PENALTY INTEREST RATE SHALL FALL ON A SATURDAY, SUNDAY OR  
23 PUBLIC HOLIDAY, AN EXTENSION FOR THE COLLECTION OF TAXES SHALL AUTOMAT-  
24 ICALLY BE IN EFFECT UNTIL THE FIRST BUSINESS DAY FOLLOWING SUCH DATE AND  
25 THE DATE FOR PAYING OVER TAXES SHALL BE EXTENDED TO THE FOLLOWING DAY.  
26     S 2. This act shall take effect immediately.

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

LBD11162-01-5