

# STATE OF NEW YORK

416

2017-2018 Regular Sessions

## IN ASSEMBLY

January 9, 2017

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

AN ACT to amend the real property tax law, in relation to authorizing the city of Syracuse to treat unpaid building code and fire code fines as delinquent taxes and impose tax liens upon the real property which is the subject of such fines

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

1 Section 1. The real property tax law is amended by adding a new  
2 section 901 to read as follows:

3 § 901. Authorizing inclusion in the tax levy of certain fines imposed  
4 by the city of Syracuse. 1. Notwithstanding any provision of law to the  
5 contrary, the city of Syracuse, acting by and through its governing  
6 body, may enact a local law, ordinance or resolution providing that  
7 finally adjudicated fines imposed upon real property, other than a prop-  
8 erty serving as the primary residence of one or more of the owners ther-  
9 eof, for building code and fire code violations shall be deemed to be  
10 delinquent taxes in accordance with the provision of this section. No  
11 such law, ordinance or resolution shall be deemed to take effect until  
12 it shall have been filed with the clerk of the city of Syracuse and the  
13 appropriate collecting officer.

14 2. Such local law, ordinance and resolution shall establish a proce-  
15 dure for the judicial determination and adjudication of the underlying  
16 circumstances relating to the building code or fire code violation, and  
17 the fine to be imposed if the court finds that such a violation  
18 occurred. Furthermore, a real property owner who after being adjudged to  
19 have committed a violation shall have the right to appeal such judgment.

20 3. Such local law, ordinance or resolution enacted pursuant to this  
21 section shall provide that each affected property owner shall be  
22 provided, by the city of Syracuse, with not less than ten days written  
23 notice prior to the occurrence of any action by the municipal corpo-

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

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1 ration pursuant to the provisions of this section. Every such notice  
2 shall inform the real property owner that a real property tax lien may  
3 be imposed if the fine remains unpaid.

4 4. The city of Syracuse may, not less than one year after the final  
5 adjudication and exhaustion of all appeals relating to the imposition of  
6 a fine for a building code or fire code violation, declare such fine and  
7 any expenses incurred in adjudicating such fine to be unpaid real prop-  
8 erty taxes on the subject property, and include such fine on the tax  
9 roll of unpaid taxes delivered to the collecting officer.

10 § 2. Section 936 of the real property tax law, as amended by chapter  
11 237 of the laws of 1995, subdivision 1 as amended by chapter 355 of the  
12 laws of 1997, is amended to read as follows:

13 § 936. Return of unpaid delinquent taxes. 1. Upon the expiration of  
14 his or her warrant, each collecting officer shall make and deliver to  
15 the county treasurer an account, subscribed and affirmed by him or her  
16 as true under the penalties of perjury, of all taxes listed on the tax  
17 roll which remain unpaid including any fines deemed to be unpaid taxes  
18 pursuant to section nine hundred one of this article, except that such  
19 collecting officer shall not include in such account the amount of the  
20 installments of taxes returned unpaid pursuant to [~~section nine hundred~~  
21 ~~twenty-eight b or~~] subdivision one of section nine hundred seventy-six  
22 of this [~~chapter~~] article. The county treasurer shall, if satisfied  
23 that such account is correct, credit him with the amount of such unpaid  
24 delinquent taxes. Such return shall be endorsed upon or attached to the  
25 tax roll.

26 2. In making the return of unpaid taxes and fines deemed to be unpaid  
27 taxes, the collecting officer shall add five per centum to the amount of  
28 each tax as levied. In the event that the collecting officer fails to do  
29 so, the county treasurer shall make such addition. In a county in which  
30 there is a local law in effect pursuant to [~~section nine hundred twen-~~  
31 ~~ty-eight b or~~] section nine hundred seventy-two of this [~~chapter~~] arti-  
32 cle providing for the collection of taxes in installments, the five per  
33 centum provided by this subdivision shall not be added to the taxes  
34 which a real property owner has elected to pay in installments pursuant  
35 to [~~section nine hundred twenty-eight b or~~] section nine hundred seven-  
36 ty-five of this [~~chapter~~] article. Such five per centum shall be added  
37 by the county treasurer to the amount of such taxes as shall have  
38 remained unpaid after the date upon which the last installment was due  
39 as provided in such local law. The amount of such added per centum shall  
40 thereafter be deemed part of the amount of the unpaid tax.

41 § 3. Subdivision 2 of section 1102 of the real property tax law, as  
42 amended by chapter 532 of the laws of 1994, is amended to read as  
43 follows:

44 2. "Delinquent tax" means an unpaid tax, unpaid fines that are deemed  
45 to be unpaid taxes pursuant to section nine hundred one of this chapter,  
46 special ad valorem levy, special assessment or other charge imposed upon  
47 real property by or on behalf of a municipal corporation or special  
48 district, plus all applicable charges, relating to any parcel which is  
49 included in the return of unpaid delinquent taxes prepared pursuant to  
50 section nine hundred thirty-six of this chapter or such other general,  
51 special, or local law as may be applicable. In no event, however, shall  
52 "delinquent tax" include any unpaid tax or other charge against lands  
53 owned by the state.

54 § 4. This act shall take effect on the first of January next succeed-  
55 ing the date on which it shall have become a law.