# STATE OF NEW YORK

9807--B

# IN ASSEMBLY

February 9, 2018

Introduced by M. of A. WOERNER -- read once and referred to the Committee on Real Property Taxation -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee -- again reported from said committee with amendments, ordered reprinted as amended and recommitted to said committee

AN ACT to amend the real property tax law, in relation to interest rates imposed on late payment of taxes and delinquencies and redemption of property subject to more than one tax lien

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

Section 1. Subdivision 1 of section 924-a of the real property tax law, as amended by chapter 26 of the laws of 2003, is amended to read as follows:

1. The amount of interest to be added on all taxes received after the interest free period and all delinquent taxes shall be one-twelfth the rate of interest as determined pursuant to subdivision two or two-a of this section rounded to the nearest one-hundredth of a percentage point, except as otherwise provided by a general or special law, or a local law adopted by a city pursuant to the municipal home rule law or any special law **or by a local law adopted by a county**. Such interest shall be added for each month or fraction thereof until such taxes are paid.

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

§ 936. Return of unpaid delinquent taxes. [~~1.~~] Upon the expiration of his warrant, each collecting officer shall make and deliver to the county treasurer an account, subscribed and affirmed by him as true under the penalties of perjury, of all taxes listed on the tax roll which remain unpaid, except that such collecting officer shall not include in such account the amount of the installments of taxes returned unpaid pursuant to [~~section nine hundred twenty-eight-b or~~] subdivision one of section nine hundred seventy-six of this chapter. The county treasurer shall, if satisfied that such account is correct, credit him with the

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

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amount of such unpaid delinquent taxes. Such return shall be endorsed upon or attached to the tax roll.

[~~2. In making the return of unpaid taxes, the collecting officer shall add five per centum to the amount of each tax as levied. In the event that the collecting officer fails to do so, the county treasurer shall make such addition. In a county in which there is a local law in effect pursuant to section nine hundred twenty-eight-b or section nine hundred seventy-two of this chapter providing for the collection of taxes in installments, the five per centum provided by this subdivision shall not be added to the taxes which a real property owner has elected to pay in installments pursuant to section nine hundred twenty-eight-b or section nine hundred seventy-five of this chapter. Such five per centum shall be added by the county treasurer to the amount of such taxes as shall have remained unpaid after the date upon which the last installment was due as provided in such local law. The amount of such added per centum shall thereafter be deemed part of the amount of the unpaid tax.~~]

§ 3. Subdivision 1 and paragraph (a) of subdivision 2 of section 1112 of the real property tax law, as amended by chapter 532 of the laws of 1994, are amended to read as follows:

1. When a tax district holds more than one tax lien against a parcel, the liens need not be redeemed simultaneously. However, the liens must be redeemed in [~~reverse~~] chronological order, so that the lien with the [~~most recent~~] **earliest** lien date is redeemed first, and the lien with the [~~earliest~~] **most recent** lien date is redeemed last. Notwithstanding the redemption of one or more of the liens against a parcel as provided herein, the enforcement process shall proceed according to the provisions of this article as long as the [~~earliest~~] **most recent** lien remains unredeemed **for a period of two years or more from the date of delinquency of such lien**.

(a) When one or more liens against a parcel are redeemed as provided herein, but the [~~earliest~~] **most recent** lien remains unredeemed **for a period of two years or more from the date of delinquency of such lien**, the receipt issued to the person redeeming shall include a statement in substantially the following form: "This parcel remains subject to one or more delinquent tax liens. The payment you have made will not post-pone the enforcement of the outstanding lien or liens. Continued failure to pay the entire amount owed will result in the loss of the property."

§ 4. This act shall take effect on the ninetieth day after it shall have become a law.