

STATE OF NEW YORK

1773--A

Cal. No. 266

2017-2018 Regular Sessions

IN SENATE

January 10, 2017

Introduced by Sens. CARLUCCI, CROCI, VALESKY -- read twice and ordered printed, and when printed to be committed to the Committee on Local Government -- recommitted to the Committee on Local Government in accordance with Senate Rule 6, sec. 8 -- reported favorably from said committee, ordered to first and second report, ordered to a third reading, passed by Senate and delivered to the Assembly, recalled, vote reconsidered, restored to third reading, amended and ordered reprinted, retaining its place in the order of third reading

AN ACT to amend the real property tax law, in relation to authorizing the inclusion in the tax levy of certain fines imposed by municipalities in the county of Rockland

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 903 to read as follows:

3 § 903. Authorizing inclusion in the tax levy of certain fines imposed
4 by municipalities in the county of Rockland. 1. Notwithstanding any
5 provision of law to the contrary, municipalities in the county of Rock-
6 land, acting by and through their governing bodies, may enact local
7 laws, ordinances or resolutions providing that finally adjudicated fines
8 imposed upon real property, other than a property serving as the primary
9 residence of one or more of the owners thereof, for building code and
10 fire code violations shall be deemed to be delinquent taxes in accord-
11 ance with the provisions of this section. No such law, ordinance or
12 resolution shall be deemed to take effect until it shall have been filed
13 with the clerk of the municipalities in the county of Rockland and the
14 appropriate collecting officer.

15 2. Such local laws, ordinances and resolutions shall establish a
16 procedure for the judicial determination and adjudication of the under-
17 lying circumstances relating to the building code or fire code
18 violation, and the fine to be imposed if the court finds that such a

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

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1 violation occurred. Furthermore, a real property owner who after being
2 adjudged to have committed a violation shall have the right to appeal
3 such judgment.

4 3. Such local laws, ordinances or resolutions enacted pursuant to this
5 section shall provide that each affected property owner shall be
6 provided, by municipalities in the county of Rockland, with not less
7 than ten days written notice prior to the occurrence of any action by
8 the municipal corporation pursuant to the provisions of this section.
9 Every such notice shall inform the real property owner that a real prop-
10 erty tax lien may be imposed if the fine remains unpaid.

11 4. Municipalities in the county of Rockland may, not less than one
12 year after the final adjudication and exhaustion of all appeals relating
13 to the imposition of a fine for a building code or fire code violation,
14 declare such fine and any expenses incurred in adjudicating such fine to
15 be unpaid real property taxes on the subject property, and include such
16 fine on the tax roll of unpaid taxes delivered to the collecting offi-
17 cer.

18 § 2. Section 936 of the real property tax law, as amended by chapter
19 237 of the laws of 1995, subdivision 1 as amended by chapter 355 of the
20 laws of 1997, is amended to read as follows:

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

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

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

52 2. "Delinquent tax" means an unpaid tax, unpaid fines that are deemed
53 to be unpaid taxes pursuant to section nine hundred three of this chap-
54 ter, special ad valorem levy, special assessment or other charge imposed
55 upon real property by or on behalf of a municipal corporation or special
56 district, plus all applicable charges, relating to any parcel which is

1 included in the return of unpaid delinquent taxes prepared pursuant to
2 section nine hundred thirty-six of this chapter or such other general,
3 special, or local law as may be applicable. In no event, however, shall
4 "delinquent tax" include any unpaid tax or other charge against lands
5 owned by the state.

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