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: § 903. Authorizing inclusion in the tax levy of certain fines imposed 3 4 by municipalities in the county of Rockland. 1. Notwithstanding any provision of law to the contrary, municipalities in the county of Rock-5 6 land, acting by and through their governing bodies, may enact local laws, ordinances or resolutions providing that finally adjudicated fines 7 imposed upon real property, other than a property serving as the primary 8 residence of one or more of the owners thereof, for building code and 9 10 fire code violations shall be deemed to be delinquent taxes in accordance with the provisions of this section. No such law, ordinance or 11 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. 2. Such local laws, ordinances and resolutions shall establish a 15 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 <u>italics</u> (underscored) is new; matter in brackets [-] is old law to be omitted.

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| 3 such ludament. 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 conury 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. Fyrey such notice shall inform the real property owner that a real property tax law, as mended by chapter do the tax roll of unpaid taxes delivered to the collecting officer. 8 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 laws of 1997, is amended to read as follows: 8 936. Return of unpaid delinquent taxes. 1. Upon the expiration of the county treasurer an account, subscribed and affirmed by him or her ar oll which remain unpaid including any fines deemed to be unpaid taxes roll which remain unpaid including any fines deemed to be unpaid taxes are roll would be account the amount of such account the amount of the installments of taxes returned unpaid pursuant to [section and unpaid delinquent taxes. Such return shall be endorsed upon or attached to the tax aroll. 9. In making the return of unpaid taxes and fines deemed to be unpaid delinquent taxes. Such return shall be endorsed upon or attached to the taxes, the collecting officer shall not include in such a | 1 | violation occurred. Furthermore, a real property owner who after being |
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| 3. Such local laws. ordinances or resolutions enacted pursuant to this section shall provided that each affacted property owner shall be provided. by municipalities in the county of Rockland. with not less than ten days written notice prior to the occurrence of any action by the municipal corporation pursuant to the provisions of this section. Forty such notice shall inform the real property owner that a real property tax liem may be imposed if the fine remains unpaid. 4. Municipalities in the county of Rockland may, not less than one year after the final adjudication and exhaustion of all appeals relating to the imposition of a fine for a building code or fire code violation, declares and fine and any expenses incurred in adjudicating such fine to be unpaid real property taxes on the subject property, and include such fine on the tax roll of unpaid taxes delivered to the collecting officerer 237 of the laws of 1997, is amended to read as follows: 8 9 3.6 Return of unpaid delinquent taxes. 1. Upon the expiration of the county of all taxes listed on the tax roll which remain unpaid including any fines deemed to be unpaid taxes or long of the set or laws of the section nine hundred three of this article, except that such collecting officer shall make and deliver to roll which remain unpaid including any fines deemed to be unpaid taxes pursuant to section nine hundred taxes and fines deemed to be unpaid taxes of taxes returned unpaid pursuant to [section alion hundred taxes of section nine hundred seventy-six of the such account is correct, credit him with the amount of the tax roll. 2. In making the return of unpaid taxes and fines deemed to be unpaid taxes which a real property owner has a level which a real property owner has elected to pay in installments of section nine hundred seventy-six of the saws all have a solution of the section nine hundred taxes and fines deemed to the amount of each tax as levied. In the event that the collecting officer fails to do so, the county trea | 2 | adjudged to have committed a violation shall have the right to appeal |
| 5 section shall provide that each affected property owner shall be provided, by municipalities in the county of Rockland, with not less than ten days written notice prior to the occurrence of any action by the municipal corporation pursuant to the provisions of this section. Every such notice shall inform the real property owner that a real prop- erty tax lien may be imposed if the fine remains unpaid. 4. Municipalities in the county of Rockland may, not less than one year after the final adjudication and exhaustion of all appeals relation declare such fine and any expenses incurred in adjudicating such fine to be unpaid real property taxes on the subject property, and include such fine on the tax roll of unpaid taxes delivered to the collecting offi- cer. 8 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: 8 936. Return of unpaid delinquent taxes. 1. Upon the expiration of the county treasurer an account, subscribed and affirmed by him or her as true under the penalties of perjury, of all taxes listed on the tax roll which remain unpaid including any fines deemed to be unpaid taxes pursuant to section nine hundred three of this article, 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 tax roll. 2. In making the return of unpaid taxes and fines deemed to be unpaid delinquent taxes. Such return shall be endorsed upon or attached to the tax roll. 2. In making the return of unpaid taxes and fines deemed to be unpaid tax roll. 3. Line hundred three to such the amount of the anothed is 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 seven- 9 section fine hundred there of such taxes as shall have termained unpaid a | 3 | such judgment. |
| 6 provided, by municipalities in the courty of Rockland, with not less than ten days written notice prior to the occurrence of any action by the municipal corporation pursuant to the provisions of this section. Fortax lien may be imposed if the fine remains unpaid. 4. Municipalities in the county of Rockland may, not less than one year after the final adjudication and exhaustion of all appeals relating to the imposition of a fine for a building code or fire code violation, declare such fine and any expenses incurred in adjudicating such fine to be unpaid real property taxes on the subject property, and include such fine on the tax roll of unpaid taxes delivered to the collecting offi- cer. 8 § 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: 8 § 936. Return of unpaid delinquent taxes. 1. Upon the expiration of the county treasurer an account, subscribed and affirmed by him <u>or her</u> a strue under the penalties of perjury, of all taxes listed on the tax for laws of the penalties of perjury, of all taxes listed by him <u>or her</u> a strue under the penalties of perjury, of all taxes listed to the installments of taxes returned unpaid pursuant to [mutical execut that such collecting officer shall not include in such account the amount of the installments of taxes returned unpaid taxes and fines deemed to be unpaid delinquent taxes. Such return shall be endorsed upon or attached to the tax roll. 2. In making the return of unpaid taxes and fines deemed to be unpaid taxes, the collecting officer shall add five per centum to the amount of each tax as levied. In the event that the collecting fileer fails to do 37 so, the county treasurer shall make such addition. In a county in which the tre is a local law in effect pursuant to [mutical files that are] de providing for the collection of taxes in installments pursuant to [cection nine hundred twenty-eisthe or] section nine hundred seven- 4 | 4 | 3. Such local laws, ordinances or resolutions enacted pursuant to this |
| 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. 8 Every such notice shall inform the real property owner that a real property tax lien may be imposed if the fine remains unpaid. 4 Municipalities in the county of Rockland may, not less than one 9 year after the final adjudication and exhaustion of all appeals relating 9 to the imposition of a fine for a building code or fire code yulation, 9 declare such fine and any expenses incurred in adjudicating such fine to 9 be unpaid real property taxes on the subject property, and include such 9 fine on the tax roll of unpaid taxes delivered to the collecting officers. 8 \$ 2. Section 936 of the real property tax law, as amended by chapter 9 237 of the laws of 1995, subdivision 1 as amended by chapter 355 of the 1 laws of 1997, is amended to read as follows: 1 \$ 936. Return of unpaid delinguent taxes. 1. Upon the expiration of a the county treasure an account, subscribed and affirmed by him or her 4 as true under the penalties of perjury, of all taxes listed on the tax 5 roll which remain unpaid including any fines deemed to be unpaid taxes 9 pursuant to section nine hundred three of this article, except that such 1 collecting officer shall not include in such account the amount of the 9 installments of taxes returned unpaid queries shall, if satisfied that 1 such account is correct, credit him with the amount of such unpaid 1 taxes. Such return shall be endorsed upon or attached to the 1 tax such account is correct, credit him with the amount of such unpaid 1 taxes, the collecting officer shall and five per centum to hundred twenty 9 eight b or] section nine hundred seventy-two of this [empther] article 1 making the return of unpaid taxes and fines deemed | 5 | |
| 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- 9 erty tax lien may be imposed if the fine remains unpaid. 1 4. Municipalities in the county of Rockland may, not less than one 1 year after the final adjudication and exhaustion of all appeals relating 1 to the imposition of a fine for a building code or fire code violation, 1 declare such fine and any expenses incurred in adjudicating such fine to 1 be unpaid real property taxes on the subject property, and include such 1 fine on the tax roll of unpaid taxes delivered to the collecting offi- 1 cer. 1 S 2. Section 936 of the real property tax law, as amended by chapter 1 237 of the laws of 1995, subdivision 1 as amended by chapter 355 of the 1 laws of 1997, is amended to read as follows: 1 § 936. Return of unpaid delinquent taxes. 1. Upon the expiration of 1 his or her warrant, each collecting officer shall make and deliver to 2 the county treasurer an account, subscribed and affirmed by him or her 2 as true under the penalties of perjury, of all taxes listed on the tax 2 roll which remain unpaid including any fines deemed to be unpaid taxes 2 pursuant to section nine hundred three of this article, except that such 2 collecting officer shall not include in such account the amount of the 3 taxes, the collecting officer shall add five per centum to funded 3 taxes, the collecting officer shall add five per centum to the amount of 3 this (ehapter) article. The county treasurer shall, if satisfied that 3 taxes, the collecting officer shall add five per centum to the amount of 3 each tax as levied. In the event that the collecting officer shall be 4 taxes, the collecting officer shall add five per centum to the amount of 3 each tax as levied. In the event that the collecting ifficer shall have 4 remained unpaid after the date upon which the last installments pursuant 4 to [cection nine hundred towenty oight b or] section nine hundred seven- | 6 | |
| 9 Every such notice shall inform the real property owner that a real property at lien may be imposed if the fine remains unpaid. 4. Municipalities in the county of Rockland may, not less than one year after the final adjudication and exhaustion of all appeals relating to the imposition of a fine for a building code or fire code violation, declare such fine and any expenses incurred in adjudicating such fine to be unpaid real property taxes on the subject property, and include such fine on the tax roll of unpaid taxes delivered to the collecting offic cer. § 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 this or her warrant, each collecting officer shall make and deliver to to county treasurer an account, subscribed and affirmed by him or her roll which remain unpaid including any fines deemed to be unpaid taxes pursuant to section nine hundred three of this article, except that such collecting officer shall not include in such account the amount of the is (abgres) article. The county treasurer shall, if satisfied that such account is correct, credit him with the amount of such unpaid taxes, the collecting officer pursuant to [section nine hundred taxes] to this (abgres) article. The county treas in installments, the five per centum yrokide by this subdivision of such and fines deemed to be unpaid taxes, the collecting officer shall add five per centum to the amount of so, the county treasurer shall make such addition. In a county in which the oilecting officer such and any expenses in installments, bus dave the collecting officer shall add five per centum thallo de taxes wh | | |
| arty tax lien may be imposed if the fine remains unpaid. 4. Municipalities in the county of Rockland may, not less than one year after the final adjudication and exhaustion of all appeals relating to the imposition of a fine for a building code or fire code violation, declare such fine and any expenses incurred in adjudicating such fine to be unpaid real property taxes on the subject property, and include such fine on the tax roll of unpaid taxes delivered to the collecting offi- cer. § 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 or her warrant, each collecting officer shall make and deliver to the county treasurer an account, subscribed and affirmed by him or her as true under the penalties of perjury, of all taxes listed on the tax roll which remain unpaid including any fines deemed to be unpaid taxes pursuant to section nine hundred three of this article, except that such collecting officer shall not include in such account the amount of the tax roll. 2. In making the return of unpaid taxes and fines deemed to be unpaid taxes, the collecting officer shall add five per centum to fue amount of teact tax as levied. In the event that the collecting initial taxes during of a so, the county treasurer shall make such addition. In a county in which tax roll. 2. In making the return of unpaid taxes and fines deemed to be unpaid taxes, the collecting officer shall add five per centum to the taxes weight bor s a local law in effect pursuant to [ceetion n | | |
| 11 4. Municipalities in the county of Rockland may, not less than one 22 year after the final adjudication and exhaustion of all appeals relating 24 to the imposition of a fine for a building code or fire code violation, 24 declare such fine and any expenses incurred in adjudicating such fine to 25 be unpaid real property taxes on the subject property, and include such 26 fine on the tax roll of unpaid taxes delivered to the collecting offi- 26 cer. 27 cer. 28 2. Section 936 of the real property tax law, as amended by chapter 28 20. Section 936 of the real property tax law, as amended by chapter 29 237 of the laws of 1995, subdivision 1 as amended by chapter 355 of the 29 laws of 1997, is amended to read as follows: 21 § 936. Return of unpaid delinquent taxes. 1. Upon the expiration of 29 his or her warrant, each collecting officer shall make and deliver to 20 the county treasurer an account, subscribed and affirmed by him or her 27 as true under the penalties of perjury, of all taxes listed on the tax 27 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 29 installments of taxes returned unpaid pursuant to [section alme hundred 29 teventy eight ber] subdivision one of section nine hundred seventy-six 30 of this [shapter] article. The county treasurer shall, if satisfied that 31 auch account is correct, credit him with the amount of such unpaid 32 taxes, the collecting officer shall add five per centum to the unpaid taxes 34 tax roll. 34 2. In making the return of unpaid taxes and fines deemed to be unpaid 34 taxes, the collecting officer shall add five per centum to the amount of 35 ac tax as levied. In the event that the collecting officer fails to do 36 o, the county treasurer shall make such addition. In a county in which 35 the county treasurer shall add five per centum shall be added 35 to the county treasurer shall add five per centum | | |
| 12 year after the final adjudication and exhaustion of all appeals relating to the imposition of a fine for a building code or fire code violation, declare such fine and any expenses incurred in adjudicating such fine to be unsaid real property taxes on the subject property, and include such fine on the tax roll of unpaid taxes delivered to the collecting offi- cer. 8 2. Section 936 of the real property tax law, as amended by chapter 375 of the laws of 1995, subdivision 1 as amended by chapter 355 of the laws of 1997, is amended to read as follows: 8 936. Return of unpaid delinquent taxes. 1. Upon the expiration of his or her warrant, each collecting officer shall make and deliver to the county treasurer an account, subscribed and affirmed by him or her as true under the penalties of perjury, of all taxes listed on the tax roll which remain unpaid including any fines deemed to be unpaid taxes pursuant to section nine hundred three of this article, except that such collecting officer shall not include in such account the amount of the installments of taxes returned unpaid pursuant to [soction nine hundred taxes, the collecting officer shall add five per centum to the amount of tax roll. 2. In making the return of unpaid taxes and fines deemed to be unpaid taxes, the collecting officer shall add five per centum to the amount of so the county treasurer shall make such addition. In a county in which there is a local law in effect pursuant to [soction nine hundred two- ty-oights bor] subdivision shall not be added to the taxes which a real property owner has elected to pay in installments pursuant to [soction nine hundred torenty-row of this [chapter] arti- gle 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 installment sursuant to [soction nine hundred twony of such taxes as shall have as provided in such local law. The amount of such added per centum shal | | |
| 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 fine on the tax roll of unpaid taxes delivered to the collecting offi- 26. 27 of the laws of 1995, subdivision 1 as amended by chapter 355 of the 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 10 laws of 1997, is amended to read as follows: 8 936. Return of unpaid delinquent taxes. 1. Upon the expiration of 21 his or her warrant, each collecting officer shall make and deliver to 23 to 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 in amount of the 2. In making the return of unpaid taxes and fines deemed to be unpaid 2. In making the return of unpaid taxes and fines deemed to be unpaid 2. In making the return of unpaid taxes and fines deemed to be unpaid 30 delinquent taxes. Such return shall be endorsed upon or attached to the 30 the county treasurer shall add five per centum to the amount of 30 each tax as levied. In the event that the collecting officer fails to do 30 so, the county treasurer shall make such addition. In a county in which 30 there is a local law in effect pursuant to leaded to the taxes 40 which a real property owner has elected to pay 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 installmen | | |
| 14 declare such fine and any expenses incurred in adjudicating such fine to be unpaid real property taxes on the subject property, and include such fine on the tax roll of unpaid taxes delivered to the collecting officers. 8 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: 8 936. Return of unpaid delinquent taxes. 1. Upon the expiration of the county treasurer an account, subscribed and affirmed by him or her at true under the penalties of perjury, of all taxes listed on the tax follows: 7 pull which remain unpaid <u>including any fines deemed to be unpaid taxes</u> 9 pursuant to section nine hundred three of this article, except that such collecting officer shall not include in such account is correct, oredit him with the amount of the installments of taxes return shall be endorsed upon or attached to the tax roll. 2. In making the return of unpaid taxes and fines deemed to be unpaid delinquent taxes. Such return shall be endorsed upon or attached to the tax soll. 3. In making the return of unpaid taxes and fines deemed to be unpaid taxes, the collecting officer shall make such addition. In a county in which there is a local law in effect pursuant to [section nine hundred twenty sight bor] section nine hundred seventy-rive of this [abspeer] article. Such five per centum shall be endorsed upon the amount of section soll as a local law in effect pursuant to [section nine hundred twenty sight bor] section nine hundred twenty sight bor] section nine hundred taxes and fines deemed to be unpaid taxes a local law in effect pursuant to [section nine hundred twenty sight bor] section nine hundred twenty sight bor] section nine hundred twenty sight bor] section nine hundred tree of this (abspeer] article. 4. Give providing for the collection of taxes in installments, the five per trema more indepeers) article. Such five per centum sha | | |
| 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- 25. 25. 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: 8 936. Return of unpaid delinquent taxes. 1. Upon the expiration of is or her warrant, each collecting officer shall make and deliver to the county treasurer an account, subscribed and affirmed by him or her as true under the penalties of perjury, of all taxes listed on the tax roll which remain unpaid including any fines deemed to be unpaid taxes 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] article. The county treasurer shall, if satisfied that such account is correct, credit him with the amount of such unpaid delinquent taxes. Such return shall be endorsed upon or attached to the taxes, the collecting officer shall add five per centum to the amount of except y eight b or] subdivision of taxes and fines deemed to be 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 ro, the county treasurer shall make such addition. In a county in which there is a local law in effect pursuant to [section nine hundred twen- ty eight b or] section nine hundred seventy-two of this [chaptes] arti- e 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 seven- ty-eight b or] section nine hundred twenty eight b or] section nine hundred twenty eight b or] section nine hundred as provided in such local law. The amount of such taxes as shall have the areal property owner has elected to pay in installments was due as provided | | |
| fine on the tax roll of unpaid taxes delivered to the collecting officer. ecr. § 2. Section 936 of the real property tax law, as amended by chapter 9237 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 the county treasurer an account, subscribed and affirmed by him or her as true under the penalties of perjury, of all taxes listed on the tax roll which remain unpaid including any fines deemed to be unpaid taxes pursuant to section nine hundred three of this article, except that such collecting officer shall make and deliver to the installments of taxes returned unpaid pursuant to [section nine hundred three of this article sectory-six of this [chapter] article. The county treasurer shall, if satisfied that such account is correct, credit him with the 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 and fines deemed to be unpaid taxes is a local law in effect pursuant to [section nine hundred twendy-six], 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 the areal property owner has elected to pay 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 such acded to be the effect as provided in such local law. The amount of such added per centum shall be added to the taxes a provided in such local law. The amount of such added per centum shall be added to the caves as provided in such local law. The amount of such added per centum shall be added to by the county treasurer to the amount of such added per centum shall be added to the caves as provided in such local law. The amount of such added to re | | |
| 17 Ger. § 2. Section 936 of the real property tax law, as amended by chapter 18 § 2. Section 936 of the real property tax law, as amended by chapter 19 27 of the laws of 1995, subdivision 1 as amended by chapter 355 of the 10 laws of 1997, is amended to read as follows: 1 § 936. Return of unpaid delinquent taxes. 1. Upon the expiration of 11 his <u>or her</u> warrant, each collecting officer shall make and deliver to 23 the county treasurer an account, subscribed and affirmed by him <u>or her</u> 24 as true under the penalties of perjury, of all taxes listed on the tax 25 roll which remain unpaid <u>including any fines deemed to be unpaid taxes</u> 26 <u>pursuant to section nine hundred three of this article</u> , 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 er] subdivision one of section nine hundred seventy-six 20 of this [ehapter] article. The county treasurer shall, if satisfied that 20 such account is correct, credit him with the amount of such unpaid 20 delinquent taxes. Such return shall be endorsed upon or attached to the 20 tax roll. 20 In making the return of unpaid taxes <u>and fines deemed to be unpaid</u> 21 <u>taxes</u> , the collecting officer shall add five per centum to the amount of 22 section nine hundred seventy-two of this [chapter] arti- 23 cle providing for the collection of taxes in installments, the five per 23 ty eight b or] section nine hundred seventy-two of this [chapter] arti- 24 dip royiding for the collection of such taxes as shall be added 24 by the county treasurer to the amount of such ataxes as shall have 25 remained unpaid after the date upon which the last installment was due 26 as provided in such local law. The amount of such taxes as shall have 27 the county treasurer to the amount of such taxes as shall have 28 tremained unpaid after the date upon which the last installment was due 29 as provided in such local law. The amount of such | | |
| S 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 laws of 1997, is amended to read as follows: S 936. Return of unpaid delinquent taxes. 1. Upon the expiration of this or her warrant, each collecting officer shall make and deliver to of the county treasurer an account, subscribed and affirmed by him or her as true under the penalties of perjury, of all taxes listed on the tax roll which remain unpaid including any fines deemed to be unpaid taxes pursuant to section nine hundred three of this article, 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 taxes] of this (chapter) article. The county treasurer shall, if satisfied that such account is correct, credit him with the amount of such unpaid delinquent taxes. Such return shall be endorsed upon or attached to the tax roll. In making the return of unpaid taxes and fines deemed to be unpaid taxes for a 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] article. Ide 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 gursuant to [section nine hundred twenty eight b or] section nine hundred twenty eight b or] section paid at taxes as shall have are are provided in such local law. The amount of such added per centum shall be added to the taxes which a real property owner has elected to pay in installment was due as provided in such local law. The amount of such added per centum shall be added to the case true provided in such local law. The amount of such added per centum shall taxes as follows: 2. "Delinquent tax" means an unpaid | | |
| 19 237 of the laws of 1995, subdivision 1 as amended by chapter 355 of the laws of 1997, is amended to read as follows: S 936. Return of unpaid delinquent taxes. 1. Upon the expiration of this <u>or her</u> warrant, each collecting officer shall make and deliver to the county treasurer an account, subscribed and affirmed by him <u>or her</u> as true under the penalties of perjury, of all taxes listed on the tax roll which remain unpaid <u>including any fines deemed to be unpaid taxes</u> <u>pursuant to section nine hundred three of this article</u> , 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 <u>twenty eight b or</u>] subdivision one of section nine hundred seventy-six of this [chapter] article. The county treasurer shall, if satisfied that such account is correct, credit him with the 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 <u>and fines deemed to be unpaid</u> taxes, the collecting officer shall add five per centum to the amount of 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 twen- ty eight b or] section nine hundred seventy-two of this [chapter] <u>arti-</u> cle 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] <u>article</u> . 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 2 of section 1102 of the real property tax law, | | |
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| to distinct, plus all applicable charges, relating to any parcel Which is | 56 | district, plus all applicable charges, relating to any parcel which is |

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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.