STATE OF NEW YORK

2523

2019-2020 Regular Sessions

IN SENATE

January 25, 2019

Introduced by Sen. SKOUFIS -- read twice and ordered printed, and when printed to be committed to the Committee on Rules

AN ACT to amend the real property tax law, in relation to the extension for payment of real property taxes by furloughed or designated non-pay federal employees

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

Section 1. Section 925-e of the real property tax law, as added by a chapter of the laws of 2019, amending the real property tax law relating to providing a temporary extension for payment of real property taxes owed by a person who has been either a furloughed or designated non-pay federal employee due to a period of a lapse in discretionary appropriations by the federal government, or by the spouse or domestic partner of such person, as proposed in legislative bills numbers S. 1675 and A. 881, is amended to read as follows:

§ 925-e. Furloughed or non-pay federal workers; temporary extension. **1. (a)** Notwithstanding any other provision of law which relates to the collection of real property tax owed to a municipal corporation or to the imposition of penalties or interest therefor for a late payment owed by a person who has been either a furloughed or designated non-pay federal employee due to a period of a lapse in discretionary appropriations by the federal government, or by the spouse or domestic partner of such person, for real property of a person so furloughed or designated non-pay, any deadline with respect to the payment of such real property tax shall be extended for a period of ninety days after the end of such lapse in discretionary appropriations by the federal government if [~~such~~] **the** municipal corporation **that employs the collecting officer** has passed a local resolution authorizing such extension.

(b) A municipal corporation **that authorizes such an extension** shall require documentation by a person requesting an extension demonstrating that they have been furloughed or designated non-pay as a result of a

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

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period of a lapse in discretionary appropriations by the federal government. Such documentation shall be submitted to the collecting officer no later than the thirtieth day following the last day for paying such taxes without incurring interest or penalty, as determined without regard to the provisions of this section.

(c) An extension that has been authorized pursuant to this section shall apply to all taxes that are payable to the collecting officer without interest or penalty from the date on which such lapse in discretionary appropriations by the federal government began until the date on which such lapse shall end, including installment payments that are due during that period. Such extension shall apply not just to the taxes of the municipal corporation that adopted the resolution, but also to the taxes of any other municipal corporation or corporations that are payable to the collecting officer, as well as to any special ad valorem levies and special assessments that are payable to the collecting officer.

2. Where an extension has been granted pursuant to this section, and such taxes are not paid by the ninetieth day after the end of such lapse in discretionary appropriations by the federal government, those taxes shall be subject to interest and penalties as provided by section nine hundred twenty-four of this chapter which shall accrue beginning on the first day after the end of such extension until paid.

3. If, at the time the collecting officer's warrant expires, extensions granted pursuant to this section are in effect, the following provisions shall apply:

(a) When making his or her return of unpaid delinquent taxes to the county pursuant to section nine hundred thirty-six of this title, the collecting officer shall separately list the unpaid taxes attributable to those persons who have been granted tax payment extensions pursuant to this section. Those taxes shall thereafter be payable to the county treasurer as provided by section nine hundred forty-two of this title, but without interest or penalty as long as they are paid on or before the last day of the extension period.

(b) When discharging his or her responsibilities under subdivision two of section nine hundred four of this title, the collecting officer's warrant shall be deemed amended so that the amount to be paid to the town supervisor pursuant to such subdivision shall be reduced by the total amount of unpaid taxes attributable to those persons who have been granted tax payment extensions pursuant to this section.

(c) No later than ten days after the last day of the extension period, the county treasurer shall pay over to the town collecting officer the total amount of unpaid taxes attributable to persons who were granted tax payment extensions pursuant to this section.

§ 2. This act shall take effect on the same date and in the same manner as a chapter of the laws of 2019 amending the real property tax law relating to providing a temporary extension for payment of real property taxes owed by a person who has been either a furloughed or designated non-pay federal employee due to a period of a lapse in discretionary appropriations by the federal government, or by the spouse or domestic partner of such person, as proposed in legislative bills numbers S. 1675 and A. 881, takes effect.