

STATE OF NEW YORK

8147

IN SENATE

April 8, 2020

Introduced by Sen. CARLUCCI -- read twice and ordered printed, and when printed to be committed to the Committee on Local Government

AN ACT to amend the real property tax law, in relation to certain village tax levy penalties

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

1 Section 1. Paragraph (a) of subdivision 4 of section 1436 of the real
2 property tax law, as added by chapter 619 of the laws of 1977, is
3 amended to read as follows:

4 (a) If action to enforce collection is to be initiated pursuant to
5 section fourteen hundred forty-two of this [~~chapter~~] title, the account
6 and certificate described in subdivision three of this section shall be
7 transmitted to the county treasurer by the board of trustees within
8 fifteen days after the tax roll and warrant has been returned by the
9 village treasurer to the board of trustees. Upon delivery to the county
10 treasurer of the account and certificate of unpaid village taxes, a
11 penalty of [~~five per centum~~] one-half per centum shall be added to each
12 amount currently due and owing. The amount of penalty and interest accu-
13 mulated on any delinquent account at the time such account is transmit-
14 ted to the county treasurer shall be included in and be deemed part of
15 the amount of the unpaid tax for purposes of payments to the village
16 from the county treasurer and for purposes of computing the additional
17 percentage to be levied by the county legislative body.

18 § 2. Subdivision 2, 3 and 4 of section 1442 of the real property tax
19 law, subdivisions 2 and 4 as amended and subdivision 3 as renumbered by
20 chapter 745 of the laws of 1980 and subdivision 3 as added by chapter
21 619 of the laws of 1977, are amended to read as follows:

22 2. Prior to the direction from the county legislative body to relevy
23 delinquent village taxes, any person whose real property is included in
24 the account of delinquent village taxes returned to the county treasurer
25 pursuant to paragraph (a) of subdivision four of section fourteen
26 hundred thirty-six of this [~~chapter~~] title may pay to the county treas-
27 urer the amount of taxes entered thereon, with interest accumulated to
28 the time of the return of the tax roll and warrant by the village treas-

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

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1 urer to the village board of trustees. The county treasurer shall pay
2 over to the village treasurer all moneys realized from the collection of
3 such unpaid taxes, including interest, prior to the direction from the
4 county legislative body that those taxes remaining unpaid are to be
5 releived, except that the county treasurer shall retain the [~~five~~
6 ~~percentum~~] one-half per centum penalty imposed pursuant to paragraph (a)
7 of subdivision four of section fourteen hundred thirty-six of this
8 [~~chapter~~] title, and such amount shall be paid over to the county.

9 3. Within two weeks prior to the levy of the town and county taxes,
10 the account and certification of delinquent village taxes remaining
11 unpaid shall be transmitted by the county treasurer to the county legis-
12 lative body, which shall cause the amount of such unpaid taxes, together
13 with [~~seven percentum~~] one-half per centum of the amount of principal
14 and interest, to be releived upon the real property upon which the same
15 were orginally imposed by the village. The amount releived pursuant to
16 this section shall include village taxes payable in installments which
17 shall have remained unpaid after the date upon which the last install-
18 ment was due. After relevy on the town and county tax roll, all such
19 releived amounts shall become a part of the total tax to be collected.
20 Such releived amounts shall be considered due and owing to the county
21 treasurer to reimburse the county for the amounts advanced pursuant to
22 subdivision three of this section.

23 4. The county treasurer shall, on or before the first day of April
24 following the receipt of the account and certification of delinquent
25 village taxes as provided in section fourteen hundred thirty-six of this
26 [~~chapter~~] title, pay to the village treasurer, the amount of returned
27 delinquent village taxes remaining unpaid, including interest accumu-
28 lated to the time of the return of the tax roll and warrant by the
29 village treasurer to the village board of trustees, provided that the
30 county treasurer shall retain the [~~five~~] one-half per centum penalty
31 imposed pursuant to paragraph (a) of subdivision four of section four-
32 teen hundred thirty-six of this [~~chapter~~] title.
33 § 3. This act shall take effect immediately.