

STATE OF NEW YORK

8177

IN SENATE

April 13, 2020

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

AN ACT to amend chapter 311 of the laws of 1920 relating to the assessment and collection of taxes in Suffolk county, in relation to authorizing certain local governments to alter property tax payment schedules; and providing for the repeal of such provisions upon the expiration thereof

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

1 Section 1. Subdivision (c) and the closing paragraph of section 13 of
2 chapter 311 of the laws of 1920 relating to the assessment and
3 collection of taxes in Suffolk county, as amended by chapter 745 of the
4 laws of 1959, are amended to read as follows:

5 (c) Authorization for ~~[two]~~ installment payments of taxes. Not later
6 than June fifteenth in any year, the town board of any town may adopt a
7 resolution, which shall be subject to a permissive referendum as herein-
8 after provided; that after December first next succeeding all taxes upon
9 real estate in the tax roll shall be due and payable and shall be and
10 become liens on the real estate affected thereby, and shall be construed
11 as and deemed to be charges thereon on December first of each year, and
12 not earlier, and shall remain such liens until paid. Provided, however,
13 that there shall be no penalty if one-half of all such taxes are paid to
14 the receiver on or before the succeeding tenth day of January and the
15 second one-half of all such taxes are paid to the receiver on or before
16 the succeeding thirty-first day of May. On all such first one-half of
17 taxes upon real estate remaining unpaid on the tenth day of January, one
18 per centum of the amount of the said one-half of the tax will be added,
19 and an additional one per centum will be added for each month or part
20 thereof thereafter, until the return of the warrant to the county treas-
21 urer. The second one-half of the tax on real estate which is due on the
22 preceding first day of December may be paid without penalty on the tenth
23 day of May or at any time thereafter, until, but not including, the
24 succeeding first day of June, providing the first one-half of such tax
25 shall have been paid or shall be paid at the same time. The warrant

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

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1 annexed to the tax roll of any town adopting such proposition and in
2 which taxes on real estate are payable in installments shall be made to
3 conform to the provisions of this subdivision as hereby amended. Any
4 such resolution of the town board providing for the collection of taxes
5 in installments shall not take effect until thirty days after its
6 adoption; nor until approved by the affirmative vote of a majority of
7 the qualified electors of such town voting upon a proposition therefor,
8 if within thirty days after its adoption there be filed with the town
9 clerk a petition subscribed and acknowledged as provided in article
10 seven of the town law with respect to the submission of a referendum on
11 petition. If a petition be so filed, a proposition for the approval of
12 such resolution shall be submitted at a general or special town election
13 to be held not more than forty days after the filing of such petition.
14 Notice of the election shall be given, such election held and the votes
15 canvassed and result certified and returned in the manner provided by
16 the town law relating to the submission of questions upon town proposi-
17 tions. The town board of any town which permits payment of taxes in
18 installments pursuant to this subdivision may adopt a resolution provid-
19 ing that the second one-half of all such taxes may be paid to the
20 receiver in two installments, the first on or before the succeeding
21 thirty-first day of May, and the second on or before the thirty-first
22 day of August; provided that such resolution shall not be subject to a
23 permissive referendum and shall take effect immediately upon adoption by
24 the town board and no interest or penalties shall be added to such
25 second half payments. All other provisions of this subdivision relating
26 to the payment of such taxes shall be applicable.

27 Notwithstanding the provisions of any general or special law to the
28 contrary, the town board of any town may, by resolution, provide for
29 separating school taxes from all the remainder of the taxes, to be
30 collected pursuant to the provisions of the tax warrant, also provide
31 for the collection and payment by the taxpayers of their school taxes
32 ~~[at one time]~~ in installments as set forth in subdivision (c) of this
33 section, and the collection and payment of all the remainder of the
34 taxes to be collected pursuant to the provisions of the tax warrant, at
35 another time or times, and further provide that separate bills be issued
36 and mailed and receipts given for payment of school taxes as well as for
37 all the remainder of the taxes to be collected pursuant to the
38 provisions of the tax warrant.

39 § 2. This act shall take effect immediately and shall expire and be
40 deemed repealed six months after such effective date.