STATE OF NEW YORK

8193

IN SENATE

April 13, 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 authorizing a municipality to provide for the payment of delinquent taxes; and providing for the repeal of such provisions upon expiration thereof

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

Section 1. Subdivision 2 of section 1184 of the real property tax law, as amended by chapter 532 of the laws of 1994, is amended to read as follows:

2. Installment payment of eligible delinquent taxes. The governing body of a tax district is hereby authorized and empowered to enact and amend a local law providing for the installment payment of eligible delinquent taxes. Such installment payment of eligible delinquent taxes shall be made available to each eligible owner on a uniform basis pursuant to the provisions of this section and the local law. Such installment payment of eligible delinquent taxes shall commence upon the signing of an agreement between the enforcing officer and the eligible owner. The agreement shall be kept on file in the office of the enforcing officer. **Provided, however, that any municipality may provide to any resident an opportunity for a forbearance of payments pursuant to this subdivision for any person or entity facing a financial hardship due to the COVID-19 pandemic.**

§ 2. Subdivision 7 of section 1184 of the real property tax law, as amended by chapter 579 of the laws of 1995, is amended to read as follows:

7. Interest and penalties. Interest on the total amount of eligible delinquent taxes, less the amount of the down payment made by the eligible owner, if any is required, shall be that amount as determined pursuant to section nine hundred twenty-four-a of this chapter, or such other law as may be applicable. The rate of interest in effect on the date the agreement is signed shall remain constant during the period of the agreement. If an installment is not paid on or before the date it is due, interest shall be added at the applicable rate for each month or

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

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portion thereof until paid. In addition, if an installment is not paid by the end of the fifteenth calendar day after the payment due date, a late charge of [~~five~~] **one-half** percent of the overdue payment shall be added. **Provided, however, that any municipality may provide to any resident an opportunity for a forbearance of payments pursuant to this subdivision for any person or entity facing a financial hardship due to the COVID-19 pandemic.**

§ 3. This act shall take effect immediately and shall expire and be deemed repealed December 31, 2020.