

# 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:

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

4 2. Installment payment of eligible delinquent taxes. The governing  
5 body of a tax district is hereby authorized and empowered to enact and  
6 amend a local law providing for the installment payment of eligible  
7 delinquent taxes. Such installment payment of eligible delinquent taxes  
8 shall be made available to each eligible owner on a uniform basis pursu-  
9 ant to the provisions of this section and the local law. Such install-  
10 ment payment of eligible delinquent taxes shall commence upon the sign-  
11 ing of an agreement between the enforcing officer and the eligible  
12 owner. The agreement shall be kept on file in the office of the enforc-  
13 ing officer. Provided, however, that any municipality may provide to any  
14 resident an opportunity for a forbearance of payments pursuant to this  
15 subdivision for any person or entity facing a financial hardship due to  
16 the COVID-19 pandemic.

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

20 7. Interest and penalties. Interest on the total amount of eligible  
21 delinquent taxes, less the amount of the down payment made by the eligi-  
22 ble owner, if any is required, shall be that amount as determined pursu-  
23 ant to section nine hundred twenty-four-a of this chapter, or such other  
24 law as may be applicable. The rate of interest in effect on the date the  
25 agreement is signed shall remain constant during the period of the  
26 agreement. If an installment is not paid on or before the date it is  
27 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.

LBD16121-02-0

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

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9 deemed repealed December 31, 2020.