

STATE OF NEW YORK

8194--A

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 -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

AN ACT to amend the real property tax law and the administrative code of the city of New York, in relation to installment payments of real property 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 972 of the real property tax law,
2 as amended by section 12 of part B of chapter 389 of the laws of 1997,
3 is amended to read as follows:

4 2. Payment schedule. Such local law shall provide the number of
5 installments and the respective dates upon which each installment shall
6 be due, the first not later than the last day of the month in which the
7 respective taxes may be paid without interest without regard to this
8 title, and the last not later than the last day of the fiscal year for
9 which it was levied, or in the case of a school district, not later than
10 the thirty-first day of August following the conclusion of such fiscal
11 year. Unless the local law provides otherwise, each installment shall
12 be as nearly equal as possible. Provided, however, that any installment
13 of tax due and payable in calendar year two thousand twenty shall be due
14 and payable by December thirty-first, two thousand twenty. Provided,
15 further, that a municipality may require a resident seeking a delay in
16 payments of such taxes pursuant to this subdivision to demonstrate and
17 prove financial hardship due to the novel coronavirus, COVID-19 pandem-
18 ic.

19 § 2. Subdivision 1 of section 973 of the real property tax law, as
20 added by chapter 953 of the laws of 1962, is amended to read as follows:

21 1. Upon the enactment of such local law by a county pursuant to
22 section nine hundred seventy-two of this [~~chapter~~ **title**, the town board
23 of any town may determine that thereafter and until such action be duly
24 rescinded, the amount of taxes for county, town and special district

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

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1 purposes constituting in the aggregate an amount in excess of fifty
 2 dollars levied by the board of supervisors pursuant to law upon any
 3 parcel of real property situated within such town, may be paid in
 4 installments as provided in the local law enacted by the county pursuant
 5 to section nine hundred seventy-two of this [~~chapter~~] title; provided,
 6 however, that any installment of tax due and payable in calendar year
 7 two thousand twenty shall be due and payable by December thirty-first,
 8 two thousand twenty. Provided, further, that a municipality may require
 9 a resident seeking a delay in payments of such taxes pursuant to this
 10 subdivision to demonstrate and prove financial hardship due to the novel
 11 coronavirus, COVID-19 pandemic.

12 § 3. Section 975 of the real property tax law is amended by adding a
 13 new subdivision 7 to read as follows:

14 7. The provisions of this section shall not apply to any installment
 15 of tax due and payable in calendar year two thousand twenty and shall be
 16 due and payable by December thirty-first, two thousand twenty and a
 17 municipality may require a demonstration and proof of financial hardship
 18 due to the novel coronavirus, COVID-19 pandemic.

19 § 4. Paragraph (a) of subdivision 1 of section 1326 of the real prop-
 20 erty tax law, as amended by chapter 212 of the laws of 2000, is amended
 21 to read as follows:

22 (a) Notwithstanding any of the provisions of this chapter, the school
 23 authorities of a city school district may by resolution duly adopted
 24 prior to the annual tax levy in any year determine that thereafter and
 25 until such action be rescinded by the school authorities, any taxes
 26 levied by it upon real property situate within the school district may
 27 be paid in installments, not exceeding six, on or before such days with-
 28 in the fiscal year for which such taxes are to be levied, as may be
 29 prescribed by such resolution; provided, however, that any installment
 30 of tax due and payable in calendar year two thousand twenty shall be due
 31 and payable by December thirty-first, two thousand twenty. Provided,
 32 further, that a municipality may require a resident seeking a delay in
 33 payments of such taxes pursuant to this subdivision to demonstrate and
 34 prove financial hardship due to the novel coronavirus, COVID-19 pandem-
 35 ic. The last such day shall not be later than the thirtieth day preced-
 36 ing the end of such fiscal year. Each installment shall be as nearly
 37 equal as possible.

38 § 5. Subdivision 1 of section 1326-a of the real property tax law, as
 39 amended by chapter 551 of the laws of 2011, is amended to read as
 40 follows:

41 1. Notwithstanding any provisions of this chapter or any other general
 42 or special law to the contrary, a school district may, by resolution
 43 adopted by a two-thirds vote prior to the levy of taxes in any year,
 44 provide that thereafter and until such resolution is rescinded, every
 45 tax in excess of fifty dollars levied by the board pursuant to law may
 46 be paid in three installments, the first of which shall be at least
 47 fifty percent of the total tax due, or such other amount as may be
 48 prescribed by such resolution, and shall be paid not later than the last
 49 day of the one month collection period prescribed by subdivision one of
 50 section thirteen hundred twenty-two or section thirteen hundred twenty-
 51 four of this article and, provided the first installment has been paid,
 52 the second shall be at least fifty percent of the remainder, or such
 53 other amount as may be prescribed by such resolution, plus interest at
 54 the rate as determined pursuant to section nine hundred twenty-four-a of
 55 this chapter, and shall be paid on or before the date specified in the
 56 resolution for the second payment, and the third shall be the remainder

1 plus interest at the rate determined pursuant to section nine hundred
2 twenty-four-a of this chapter and shall be paid on or before the date
3 specified in the resolution for the expiration of the warrant; provided,
4 however, that any installment of tax due and payable in calendar year
5 two thousand twenty shall be due and payable by December thirty-first,
6 two thousand twenty. Provided, further, that a municipality may require
7 a resident seeking a delay in payments of such taxes pursuant to this
8 subdivision to demonstrate and prove financial hardship due to the novel
9 coronavirus, COVID-19 pandemic.

10 § 6. Section 1326-b of the real property tax law is amended by adding
11 a new subdivision 1-a to read as follows:

12 1-a. Any installment of tax due and payable in calendar year two thou-
13 sand twenty shall be due and payable by December thirty-first, two thou-
14 sand twenty. A municipality may require demonstration and proof of
15 financial hardship due to the novel coronavirus, COVID-19 pandemic.

16 § 7. Subdivision 1 of section 1327 of the real property tax law, as
17 added by chapter 380 of the laws of 1995, is amended to read as follows:

18 1. Notwithstanding any of the provisions of this chapter, the school
19 authorities of a city school district may by resolution duly adopted
20 prior to the annual tax levy in any year determine that thereafter and
21 until such action be rescinded by the school authorities, any taxes on
22 real property which is used as the principal residence of and owned by
23 one or more persons, either or both of whom have received an exemption
24 pursuant to section four hundred sixty-seven of this chapter related to
25 such property, levied by it upon real property situate within the school
26 district may be paid in installments, not exceeding six, on or before
27 such days within the fiscal year for which such taxes are to be levied,
28 as may be prescribed by such resolution; provided, however, that any
29 installment of tax due and payable in calendar year two thousand twenty
30 shall be due and payable by December thirty-first, two thousand twenty.
31 Provided, further, that a municipality may require a resident seeking a
32 delay in payments of such taxes pursuant to this subdivision to demon-
33 strate and prove financial hardship due to the novel coronavirus,
34 COVID-19 pandemic. The last such day shall not be later than the thirti-
35 eth day preceding the end of such fiscal year. Each installment shall be
36 as nearly equal as possible. Any such resolution shall state the number
37 of installments, not exceeding six, and the respective dates upon which
38 the taxes are to become payable. No installment may be paid unless all
39 prior installments of current taxes, including interest, shall have been
40 paid or shall be paid at the same time.

41 § 8. Subdivision 1 of section 1336 of the real property tax law, as
42 amended by chapter 763 of the laws of 1982, is amended to read as
43 follows:

44 1. Notwithstanding any of the provisions of this chapter or any other
45 general, special or local law to the contrary, upon the enactment of a
46 local law by a county pursuant to section nine hundred seventy-two of
47 this chapter, the school authorities of a school district, other than a
48 city school district, may determine that thereafter and until such
49 action be duly rescinded, any taxes in excess of fifty dollars levied by
50 it upon any parcel of real property within such county situated within
51 the school district, may be paid in installments as provided in such
52 local law; provided, however, that any installment of tax due and paya-
53 ble in calendar year two thousand twenty shall be due and payable by
54 December thirty-first, two thousand twenty. Provided, further, that a
55 municipality may require a resident seeking a delay in payments of such

1 taxes pursuant to this subdivision to demonstrate and prove financial
2 hardship due to the novel coronavirus, COVID-19 pandemic.

3 § 9. Section 1340 of the real property tax law is amended by adding a
4 new subdivision 7 to read as follows:

5 7. The provisions of this section shall not apply to any installment
6 of tax due and payable in calendar year two thousand twenty shall be due
7 and payable by December thirty-first, two thousand twenty. A municipi-
8 ality may require demonstration and proof of financial hardship due to
9 the novel coronavirus, COVID-19 pandemic.

10 § 10. Subdivision (a) of section 11-224.1 of the administrative code
11 of the city of New York, as amended by local law number 66 of the city
12 of New York for the year 2008, is amended to read as follows:

13 (a) For real property with an assessed value of two hundred fifty
14 thousand dollars or less, if an installment of tax due and payable is
15 not paid by July fifteenth, October fifteenth, January fifteenth or
16 April fifteenth, interest shall be imposed on such unpaid amounts;
17 provided, however, that any installment of tax due and payable in calen-
18 dar year two thousand twenty shall be due and payable by December thir-
19 ty-first, two thousand twenty. Provided, further, that a municipality
20 may require a resident seeking a delay in payments of such taxes pursu-
21 ant to this subdivision to demonstrate and prove financial hardship due
22 to the novel coronavirus, COVID-19 pandemic.

23 § 11. Paragraph 1 of subdivision (c) of section 11-1785 of the admin-
24 istrative code of the city of New York, as amended by section 32 of
25 subpart D of part V-1 of chapter 57 of the laws of 2009, is amended to
26 read as follows:

27 (1) Addition to the tax. Except as otherwise provided in this subdivi-
28 sion and subdivision (d) of this section, in the case of any underpay-
29 ment of estimated tax by an individual, there shall be added to the tax
30 under this chapter for the taxable year an amount determined by applying
31 the underpayment rate established under section 11-1797 of this subchap-
32 ter, or if no rate is set, at the rate of seven and one-half percent per
33 annum, to the amount of the underpayment for the period of the underpay-
34 ment. Such period shall run from the due date for the required install-
35 ment to the earlier of the fifteenth day of the fourth month following
36 the close of the taxable year or, with respect to any portion of the
37 underpayment, the date on which such portion is paid. For purposes of
38 determining such date, a payment of estimated tax shall be credited
39 against unpaid required installments in the order in which such install-
40 ments are required to be paid. There shall be four required installments
41 for each taxable year, due on April fifteenth, June fifteenth and
42 September fifteenth of such taxable year and on January fifteenth of the
43 following taxable year; provided, however, that any installment of tax
44 due and payable in calendar year two thousand twenty shall be due and
45 payable by December thirty-first, two thousand twenty. Provided,
46 further, that a municipality may require a resident seeking a delay in
47 payments of such taxes pursuant to this subdivision to demonstrate and
48 prove financial hardship due to the novel coronavirus, COVID-19 pandem-
49 ic.

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