

# STATE OF NEW YORK

8920

## IN SENATE

August 19, 2020

Introduced by Sen. HARCKHAM -- read twice and ordered printed, and when printed to be committed to the Committee on Rules

AN ACT to amend the real property tax law, in relation to special deferments and installment payments for small businesses and small landlords during the COVID-19 state of emergency

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

1 Section 1. The real property tax law is amended by adding a new article 10 to read as follows:

### ARTICLE 10

#### SPECIAL DEFERMENTS AND INSTALLMENT PAYMENTS FOR SMALL BUSINESSES AND SMALL LANDLORDS DURING THE COVID-19 STATE OF EMERGENCY

7 Section 1000. Special deferments and installment payments for small  
8 businesses and small landlords during the COVID-19 state  
9 of emergency.

10 § 1000. Special deferments and installment payments for small busi-  
11 nesses and small landlords during the COVID-19 state of emergency. 1.  
12 For purposes of this article, the following terms shall have the follow-  
13 ing meanings:

14 a. "state disaster emergency" means the state disaster emergency  
15 declared pursuant to Executive Order Number 202 of two thousand twenty;

16 b. "small business" means a business in this state with twenty or  
17 fewer employees with a gross annual income of three million dollars or  
18 less; and

19 c. "small landlord" means a non-residential not-for-profit or commer-  
20 cial landlord owning and operating fifty or fewer units.

21 2. Notwithstanding any other provision of law to the contrary, appli-  
22 cable to real property owned by a small business or small landlord, for  
23 the duration of the state disaster emergency, and after a public hear-  
24 ing, the legislative body of any village, town, city or county may adopt  
25 a single local law, or a school district may adopt a single resolution,  
26 providing that thereafter and until such local law or resolution is  
27 repealed, such taxing jurisdiction shall defer the scheduled payment or

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

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1 installments of taxes and special ad valorem levies owed by small busi-  
2 nesses and small landlords due during the state disaster emergency until  
3 such date certain that such local law or resolution shall specify; and  
4 provided further, that no taxing jurisdiction shall defer the scheduled  
5 payments of such taxes of another taxing jurisdiction without such other  
6 taxing jurisdiction's authorization via passage of a local law; and  
7 provided further, that no such local law or resolution shall provide a  
8 deferment of any tax payment due date that extends beyond one hundred  
9 twenty days past the original due date of such taxes; and provided  
10 further, that any liability which would normally accrue against a county  
11 under section nine hundred thirty-six, nine hundred seventy-six, or  
12 thirteen hundred thirty of this chapter, or any other general or special  
13 law, or any local law, ordinance, resolution, or city or county charter,  
14 shall be waived insofar as such liability is created by such taxing  
15 jurisdiction's decision to defer taxes or special ad valorem levies  
16 under this section.

17 3. Notwithstanding any other provision of law to the contrary, appli-  
18 cable to real property owned by a small business or small landlord, for  
19 the duration of the state disaster emergency, and after a public hear-  
20 ing, the legislative body of any village, town, city, or county may  
21 adopt a single local law, or a school district may adopt a single resol-  
22 ution, providing that tax payments or special ad valorem levies owed by  
23 small businesses and small landlords normally due to such taxing juris-  
24 isdiction may be separated into as many installment payments as are neces-  
25 sary to provide financial relief to such taxpayers in such jurisdiction;  
26 provided however, that such local law or resolution shall set dates  
27 certain for such payments, and shall not impose any additional obli-  
28 gation on such taxpayers for not paying any portion of taxes earlier  
29 than would normally be due under the taxing jurisdiction's normal sched-  
30 ule; and provided further, that no taxing jurisdiction may separate the  
31 tax collection dates of another taxing jurisdiction without such taxing  
32 jurisdiction's authorization via passage of a local law; and provided  
33 further, that the final payment of such payment schedule must be no  
34 later than one hundred twenty days after the original tax payment due  
35 date; and provided further, that any liability which would normally  
36 accrue against a county under section nine hundred thirty-six, nine  
37 hundred seventy-six, or thirteen hundred thirty of this chapter, or any  
38 other general or special law, or any local law, ordinance, resolution,  
39 or city or county charter, shall be waived insofar as such liability is  
40 created by such taxing jurisdiction's decision to defer taxes under this  
41 section.

42 § 2. This act shall take effect immediately.