

# STATE OF NEW YORK

10245

## IN ASSEMBLY

April 8, 2020

Introduced by M. of A. FERNANDEZ -- read once and referred to the  
Committee on Real Property Taxation

AN ACT to amend the real property tax law, in relation to suspending the payment of property taxes during a state disaster emergency for owners of one, two and three family dwellings; to amend the real property law, in relation to suspending rent payments during a state disaster emergency; and to amend the public authorities law, in relation to suspending power, water and sewer payments during a state disaster emergency

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

1 Section 1. Subdivision 2 of section 925-a of the real property tax  
2 law, as amended by chapter 522 of the laws of 2007, is amended to read  
3 as follows:

4 2. Notwithstanding any provision of law to the contrary, during a  
5 state disaster emergency as defined by section twenty of the executive  
6 law, the governor may, by executive order issued upon the request of the  
7 chief executive officer of a county, city, town, village or school  
8 district in the affected area, except for property owners covered pursu-  
9 ant to section nine hundred twenty-five-f of this title, extend by up to  
10 twenty-one days the final date for paying taxes without interest or  
11 penalty in such county, city, town, village or school district. If such  
12 an extension is granted, and any taxes are not paid by the final date so  
13 provided, those taxes shall be subject to the same interest and penal-  
14 ties that would have applied if no extension had been granted.

15 § 2. The real property tax law is amended by adding a new section  
16 925-f to read as follows:

17 § 925-f. Suspension of payment of real property taxes during a state  
18 disaster emergency. 1. As used in this section, "covered period" means  
19 the period beginning on the date on which a state disaster emergency  
20 begins and ending on the date that is thirty days after the date on  
21 which such state disaster emergency ends.

22 2. Notwithstanding any provision of law to the contrary, during a  
23 state disaster emergency as defined by section twenty of the executive

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

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1 law and the correlating covered period, any owner of a one, two or three  
2 family dwelling shall not be responsible for payment of taxes and shall  
3 not be charged interest or penalties for not making payments during such  
4 time. Such exemption from the payment of taxes shall last for the dura-  
5 tion of the covered period.

6 § 3. The real property law is amended by adding a new section 226-d to  
7 read as follows:

8 § 226-d. Suspension of rent payments during a state disaster emergen-  
9 cy. 1. For purposes of this section, the following terms shall have the  
10 following meanings:

11 (a) "Covered period" means the period beginning on the date on which a  
12 state disaster emergency begins and ending on the date that is thirty  
13 days after the date on which such state disaster emergency ends.

14 (b) "Residential tenant" shall have the same meaning as paragraph (a)  
15 of subdivision one of section two hundred thirty-five-f of this article,  
16 or those who otherwise pay for the use and occupancy of a residential  
17 dwelling.

18 (c) "Commercial tenant" shall mean a person or entity lawfully occupy-  
19 ing a covered property pursuant to a lease or other rental agreement.

20 (d) "Covered property" shall mean any building or portion of a build-  
21 ing:

22 (i) that is lawfully used for buying, selling or otherwise providing  
23 goods or services, or for other lawful business, commercial or profes-  
24 sional services, or manufacturing activities; and

25 (ii) for which a certificate of occupancy authorizing residential use  
26 of such building or such portion of a building has not been issued.

27 (e) "Small business" shall have the same meaning as section one  
28 hundred thirty-one of the economic development law.

29 2. Notwithstanding any provision of law to the contrary, any residen-  
30 tial tenant or small business commercial tenant in the state that has  
31 lost income or has been forced to close their place of business as a  
32 result of government ordered restrictions in response to a state disas-  
33 ter emergency as defined by section twenty of the executive law, shall  
34 have all rent payments suspended for the duration of the correlated  
35 covered period. Such residential tenant or small business commercial  
36 tenant shall not and shall never be required to pay any rent waived  
37 during such time period. Every residential or small business commercial  
38 tenant whose lease expires during this time period shall be subject to  
39 an automatic renewal lease at the current rent charged. Late fees shall  
40 not be collectable for rent accrued during this time period.

41 3. (a) Any person who faces a financial hardship as a result of being  
42 deprived rent payments for a covered property pursuant to this section  
43 shall receive forgiveness on any mortgage payments for such covered  
44 property in an amount determined by the following fraction multiplied by  
45 such mortgage payment, up to the total dollar amount of lost rent:

46 (i) The numerator shall be the total amount of rent payments suspended  
47 for his or her tenants over the covered period laid out in this section;  
48 and

49 (ii) The denominator shall be the total amount of rent payments typi-  
50 cally owed for such entire property over the covered period laid out in  
51 this section.

52 (b) Any person qualifying for mortgage payment forgiveness under this  
53 subdivision shall not and shall never be required to pay any mortgage  
54 payments waived during such time period.

55 § 4. The public authorities law is amended by adding a new section  
56 2858 to read as follows:

1     § 2858. Suspension of payments by certain authorities during a state  
2 disaster emergency. 1. As used in this section, "covered period" means  
3 the period beginning on the date on which a state disaster emergency  
4 begins and ending on the date that is thirty days after the date on  
5 which such state disaster emergency ends.

6     2. All state and local authorities that provide power, water or sewer  
7 utilities shall, during a state disaster emergency as defined by section  
8 twenty of the executive law, suspend collection of payments for such  
9 utilities from all customers during the correlating covered period. Such  
10 customers shall not and shall never be required to pay any utility  
11 charges waived during such time period. Late fees shall not be collecta-  
12 ble for utility charges accrued during this time period.

13     § 5. This act shall take effect immediately.