

STATE OF NEW YORK

10252

IN ASSEMBLY

April 8, 2020

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

AN ACT to amend the real property tax law, in relation to deferring certain taxes during a declared state disaster emergency and providing for installment payments thereafter

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. (a) 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.

13 (b) Notwithstanding any provisions of this chapter, or any other
14 general, special or local law to the contrary, during a state disaster
15 emergency declared by the governor pursuant to article two-B of the
16 executive law, the legislative body of a county may, by local law,
17 provide that thereafter and until such local law is repealed, the county
18 shall defer the scheduled payment or installments of taxes until such
19 declaration has been lifted. No additional interest or penalties shall
20 accrue during such time of deferment. Once such state disaster emergency
21 is lifted the county may collect such taxes in installments as deter-
22 mined by local law.

23 § 2. This act shall take effect immediately.

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

LBD16098-01-0