STATE OF NEW YORK

8138

IN SENATE

March 28, 2020

Introduced by Sen. MARTINEZ -- 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 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:

Section 1. Subdivision 2 of section 972 of the real property tax law, as amended by section 12 of part B of chapter 389 of the laws of 1997, is amended to read as follows:

2. Payment schedule. **(a)** Such local law shall provide the number of installments and the respective dates upon which each installment shall be due, the first not later than the last day of the month in which the respective taxes may be paid without interest without regard to this title, and the last not later than the last day of the fiscal year for which it was levied, or in the case of a school district, not later than the thirty-first day of August following the conclusion of such fiscal year. Unless the local law provides otherwise, each installment shall be as nearly equal as possible.

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executive law, the legislative body of a county may, by local law, provide that thereafter and until such local law is repealed, the county shall defer the scheduled payment or installments of taxes until such declaration has been lifted.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

§ 2. This act shall take effect immediately.

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

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