

# STATE OF NEW YORK

8194

## 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

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 by April fifteenth, two thousand twenty shall be  
14 due and payable by December thirty-first, two thousand twenty.

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

17 1. Upon the enactment of such local law by a county pursuant to  
18 section nine hundred seventy-two of this [~~chapter~~] title, the town board  
19 of any town may determine that thereafter and until such action be duly  
20 rescinded, the amount of taxes for county, town and special district  
21 purposes constituting in the aggregate an amount in excess of fifty  
22 dollars levied by the board of supervisors pursuant to law upon any  
23 parcel of real property situated within such town, may be paid in  
24 installments as provided in the local law enacted by the county pursuant  
25 to section nine hundred seventy-two of this [~~chapter~~] title; provided,  
26 however, that any installment of tax due and payable by April fifteenth,

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

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1 two thousand twenty shall be due and payable by December thirty-first,  
2 two thousand twenty.

3 § 3. Section 975 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 by April fifteenth, two thousand twenty shall be  
7 due and payable by December thirty-first, two thousand twenty.

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

11 (a) Notwithstanding any of the provisions of this chapter, the school  
12 authorities of a city school district may by resolution duly adopted  
13 prior to the annual tax levy in any year determine that thereafter and  
14 until such action be rescinded by the school authorities, any taxes  
15 levied by it upon real property situate within the school district may  
16 be paid in installments, not exceeding six, on or before such days with-  
17 in the fiscal year for which such taxes are to be levied, as may be  
18 prescribed by such resolution; provided, however, that any installment  
19 of tax due and payable by April fifteenth, two thousand twenty shall be  
20 due and payable by December thirty-first, two thousand twenty. The last  
21 such day shall not be later than the thirtieth day preceding the end of  
22 such fiscal year. Each installment shall be as nearly equal as possible.

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

26 1. Notwithstanding any provisions of this chapter or any other general  
27 or special law to the contrary, a school district may, by resolution  
28 adopted by a two-thirds vote prior to the levy of taxes in any year,  
29 provide that thereafter and until such resolution is rescinded, every  
30 tax in excess of fifty dollars levied by the board pursuant to law may  
31 be paid in three installments, the first of which shall be at least  
32 fifty percent of the total tax due, or such other amount as may be  
33 prescribed by such resolution, and shall be paid not later than the last  
34 day of the one month collection period prescribed by subdivision one of  
35 section thirteen hundred twenty-two or section thirteen hundred twenty-  
36 four of this article and, provided the first installment has been paid,  
37 the second shall be at least fifty percent of the remainder, or such  
38 other amount as may be prescribed by such resolution, plus interest at  
39 the rate as determined pursuant to section nine hundred twenty-four-a of  
40 this chapter, and shall be paid on or before the date specified in the  
41 resolution for the second payment, and the third shall be the remainder  
42 plus interest at the rate determined pursuant to section nine hundred  
43 twenty-four-a of this chapter and shall be paid on or before the date  
44 specified in the resolution for the expiration of the warrant; provided,  
45 however, that any installment of tax due and payable by April fifteenth,  
46 two thousand twenty shall be due and payable by December thirty-first,  
47 two thousand twenty.

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

50 1-a. Any installment of tax due and payable by April fifteenth, two  
51 thousand twenty shall be due and payable by December thirty-first, two  
52 thousand twenty.

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

55 1. Notwithstanding any of the provisions of this chapter, the school  
56 authorities of a city school district may by resolution duly adopted

1 prior to the annual tax levy in any year determine that thereafter and  
2 until such action be rescinded by the school authorities, any taxes on  
3 real property which is used as the principal residence of and owned by  
4 one or more persons, either or both of whom have received an exemption  
5 pursuant to section four hundred sixty-seven of this chapter related to  
6 such property, levied by it upon real property situate within the school  
7 district may be paid in installments, not exceeding six, on or before  
8 such days within the fiscal year for which such taxes are to be levied,  
9 as may be prescribed by such resolution; provided, however, that any  
10 installment of tax due and payable by April fifteenth, two thousand  
11 twenty shall be due and payable by December thirty-first, two thousand  
12 twenty. The last such day shall not be later than the thirtieth day  
13 preceding the end of such fiscal year. Each installment shall be as  
14 nearly equal as possible. Any such resolution shall state the number of  
15 installments, not exceeding six, and the respective dates upon which the  
16 taxes are to become payable. No installment may be paid unless all prior  
17 installments of current taxes, including interest, shall have been paid  
18 or shall be paid at the same time.

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

22 1. Notwithstanding any of the provisions of this chapter or any other  
23 general, special or local law to the contrary, upon the enactment of a  
24 local law by a county pursuant to section nine hundred seventy-two of  
25 this chapter, the school authorities of a school district, other than a  
26 city school district, may determine that thereafter and until such  
27 action be duly rescinded, any taxes in excess of fifty dollars levied by  
28 it upon any parcel of real property within such county situated within  
29 the school district, may be paid in installments as provided in such  
30 local law; provided, however, that any installment of tax due and paya-  
31 ble by April fifteenth, two thousand twenty shall be due and payable by  
32 December thirty-first, two thousand twenty.

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

35 7. The provisions of this section shall not apply to any installment  
36 of tax due and payable by April fifteenth, two thousand twenty shall be  
37 due and payable by December thirty-first, two thousand twenty.

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

41 (a) For real property with an assessed value of two hundred fifty  
42 thousand dollars or less, if an installment of tax due and payable is  
43 not paid by July fifteenth, October fifteenth, January fifteenth or  
44 April fifteenth, interest shall be imposed on such unpaid amounts;  
45 provided, however, that any installment of tax due and payable by April  
46 fifteenth, two thousand twenty shall be due and payable by December  
47 thirty-first, two thousand twenty.

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

52 (1) Addition to the tax. Except as otherwise provided in this subdivi-  
53 sion and subdivision (d) of this section, in the case of any underpay-  
54 ment of estimated tax by an individual, there shall be added to the tax  
55 under this chapter for the taxable year an amount determined by applying  
56 the underpayment rate established under section 11-1797 of this subchap-

1 ter, or if no rate is set, at the rate of seven and one-half percent per  
2 annum, to the amount of the underpayment for the period of the underpay-  
3 ment. Such period shall run from the due date for the required install-  
4 ment to the earlier of the fifteenth day of the fourth month following  
5 the close of the taxable year or, with respect to any portion of the  
6 underpayment, the date on which such portion is paid. For purposes of  
7 determining such date, a payment of estimated tax shall be credited  
8 against unpaid required installments in the order in which such install-  
9 ments are required to be paid. There shall be four required installments  
10 for each taxable year, due on April fifteenth, June fifteenth and  
11 September fifteenth of such taxable year and on January fifteenth of the  
12 following taxable year; provided, however, that any installment of tax  
13 due and payable by April fifteenth, two thousand twenty shall be due and  
14 payable by December thirty-first, two thousand twenty.

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