# STATE OF NEW YORK

4644

2021-2022 Regular Sessions

# IN ASSEMBLY

February 4, 2021

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

AN ACT to amend the real property tax law, in relation to the extension for payment of real property taxes by certain landlords

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

Section 1. The real property tax law is amended by adding a new section 925-f to read as follows:

**§ 925-f. Temporary extension; small landlords. 1. (a) Notwithstanding any other provision of law which relates to the collection of real property tax owed to a municipal corporation or to the imposition of penalties or interest therefor for a late payment owed by a small landlord whose tenant has withheld payment of rent, for the real property where such unit of such tenant is located, any deadline with respect to the payment of such real property tax shall be extended for a period of one hundred eighty days after the expiration of the state of emergency declared pursuant to executive order number two hundred two of two thousand twenty if the municipal corporation that employs the collecting officer has passed a local resolution authorizing such extension. For the purposes of this section a "small landlord" shall mean a person who owns real property with a total of five or less rental units for all such real property.**

**(b) A municipal corporation that authorizes such an extension shall require documentation by a person requesting an extension demonstrating that they have not received payment from such tenant pursuant to a rental agreement. Such documentation shall be submitted to the collecting officer no later than the thirtieth day following the last day for paying such taxes without incurring interest or penalty, as determined without regard to the provisions of this section.**

**(c) An extension that has been authorized pursuant to this section shall apply to all taxes that are payable to the collecting officer**

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

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without interest or penalty from one hundred eighty days after the expiration of the state of emergency declared pursuant to executive order number two hundred two of two thousand twenty, including installment payments that are due during that period. Such extension shall apply not just to the taxes of the municipal corporation that adopted the resolution, but also to the taxes of any other municipal corporation or corporations that are payable to the collecting officer, as well as to any special ad valorem levies and special assessments that are payable to the collecting officer.

2. Where an extension has been granted pursuant to this section, and such taxes are not paid by the one hundred eightieth day after the expiration of the state of emergency declared pursuant to executive order number two hundred two of two thousand twenty, those taxes shall be subject to interest and penalties as provided by section nine hundred twenty-four of this title which shall accrue beginning on the first day after the end of such extension until paid.

3. If, at the time the collecting officer's warrant expires, extensions granted pursuant to this section are in effect, the following provisions shall apply:

(a) When making his or her return of unpaid delinquent taxes to the county pursuant to section nine hundred thirty-six of this title, the collecting officer shall separately list the unpaid taxes attributable to those persons who have been granted tax payment extensions pursuant to this section. Those taxes shall thereafter be payable to the county treasurer as provided by section nine hundred forty-two of this title, but without interest or penalty as long as they are paid on or before the last day of the extension period.

(b) When discharging his or her responsibilities under subdivision two of section nine hundred four of this article, the collecting officer's warrant shall be deemed amended so that the amount to be paid to the town supervisor pursuant to such subdivision shall be reduced by the total amount of unpaid taxes attributable to those persons who have been granted tax payment extensions pursuant to this section.

(c) No later than ten days after the last day of the extension period, the county treasurer shall pay over to the town collecting officer the total amount of unpaid taxes attributable to persons who were granted tax payment extensions pursuant to this section.

§ 2. This act shall take effect immediately.