STATE OF NEW YORK

4981

2021-2022 Regular Sessions

IN ASSEMBLY

February 10, 2021

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

AN ACT extending the deadline for paying property taxes without interest or penalty in counties where a state disaster emergency was declared

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

Section 1. Notwithstanding any other provision of law to the contrary, in the counties where a state disaster emergency was declared pursuant to Executive Order 209 of 2021, where the deadline for paying property taxes without interest or penalty was February 1, 2021, such deadline for paying property taxes without interest or penalty shall be extended to February 10, 2021. Any taxes not paid by February 10, 2021 shall be subject to the same interest and penalties that would have applied if no extension had been granted. The appropriate taxing jurisdiction shall refund to any person the amount of any interest and penalties paid by such person on property taxes after February 1, 2021 and on or before February 10, 2021.

§ 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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