STATE OF NEW YORK

6841

2021-2022 Regular Sessions

IN ASSEMBLY

April 12, 2021

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

AN ACT to amend chapter 602 of the laws of 1993 amending the real property tax law relating to the enforcement of the collection of delinquent real property taxes and to the collection of taxes by banks, in relation to the enforcement of the collection of taxes in certain villages

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

Section 1. Subdivision (c) of section 6 of chapter 602 of the laws of 1993 amending the real property tax law relating to the enforcement of the collection of delinquent real property taxes and to the collection of taxes by banks, as amended by chapter 416 of the laws of 2018, is amended to read as follows:

(c) A village which conducted a tax sale in 1993 pursuant to section 1454 of the real property tax law is hereby authorized to adopt a local law without referendum, no later than September 1, 1994, providing that the collection of taxes that shall become liens on or after January 1, 1995 and on or before December 31, [~~2021~~] **2024** shall be enforced pursuant to title 3 of article 14 of the real property tax law, as the same shall have been in effect on the last day preceding the effective date of this act. A copy of such local law shall be filed with the state board of equalization and assessment no later than October 1, 1994.

§ 2. This act shall take effect immediately and shall be deemed to have been in full force and effect on and after July 26, 1994.

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

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