STATE OF NEW YORK

2993

2021-2022 Regular Sessions

IN SENATE

January 26, 2021

Introduced by Sen. HARCKHAM -- read twice and ordered printed, and when printed to be committed to the Committee on Judiciary

AN ACT to amend the real property tax law, in relation to special deferments and installment payments for small businesses and small landlords during the COVID-19 state of emergency

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 article 10 to read as follows:

ARTICLE 10

SPECIAL DEFERMENTS AND INSTALLMENT PAYMENTS FOR SMALL BUSINESSES AND SMALL LANDLORDS DURING THE COVID-19 STATE OF EMERGENCY

Section 1000. Special deferments and installment payments for small businesses and small landlords during the COVID-19 state of emergency.

§ 1000. Special deferments and installment payments for small businesses and small landlords during the COVID-19 state of emergency. 1. For purposes of this article, the following terms shall have the following meanings:

a. "state disaster emergency" means the state disaster emergency declared pursuant to Executive Order Number 202 of two thousand twenty;

b. "small business" means a business in this state with twenty or fewer employees with a gross annual income of three million dollars or less; and

c. "small landlord" means a non-residential not-for-profit or commercial landlord owning and operating fifty or fewer units.

2. Notwithstanding any other provision of law to the contrary, applicable to real property owned by a small business or small landlord, for the duration of the state disaster emergency, and after a public hearing, the legislative body of any village, town, city or county may adopt

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

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a single local law, or a school district may adopt a single resolution, providing that thereafter and until such local law or resolution is repealed, such taxing jurisdiction shall defer the scheduled payment or installments of taxes and special ad valorem levies owed by small businesses and small landlords due during the state disaster emergency until such date certain that such local law or resolution shall specify; and provided further, that no taxing jurisdiction shall defer the scheduled payments of such taxes of another taxing jurisdiction without such other taxing jurisdiction's authorization via passage of a local law; and provided further, that no such local law or resolution shall provide a deferment of any tax payment due date that extends beyond one hundred twenty days past the original due date of such taxes; and provided further, that any liability which would normally accrue against a county under section nine hundred thirty-six, nine hundred seventy-six, or thirteen hundred thirty of this chapter, or any other general or special law, or any local law, ordinance, resolution, or city or county charter, shall be waived insofar as such liability is created by such taxing jurisdiction's decision to defer taxes or special ad valorem levies under this section.

3. Notwithstanding any other provision of law to the contrary, applicable to real property owned by a small business or small landlord, for the duration of the state disaster emergency, and after a public hearing, the legislative body of any village, town, city, or county may adopt a single local law, or a school district may adopt a single resolution, providing that tax payments or special ad valorem levies owed by small businesses and small landlords normally due to such taxing jurisdiction may be separated into as many installment payments as are necessary to provide financial relief to such taxpayers in such jurisdiction; provided however, that such local law or resolution shall set dates certain for such payments, and shall not impose any additional obligation on such taxpayers for not paying any portion of taxes earlier than would normally be due under the taxing jurisdiction's normal schedule; and provided further, that no taxing jurisdiction may separate the tax collection dates of another taxing jurisdiction without such taxing jurisdiction's authorization via passage of a local law; and provided further, that the final payment of such payment schedule must be no later than one hundred twenty days after the original tax payment due date; and provided further, that any liability which would normally accrue against a county under section nine hundred thirty-six, nine hundred seventy-six, or thirteen hundred thirty of this chapter, or any other general or special law, or any local law, ordinance, resolution, or city or county charter, shall be waived insofar as such liability is created by such taxing jurisdiction's decision to defer taxes under this section.

§ 2. This act shall take effect immediately.