# STATE OF NEW YORK

248

2023-2024 Regular Sessions

# IN ASSEMBLY

(Prefiled)

January 4, 2023

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

AN ACT to amend the real property tax law, in relation to authorizing municipalities to treat unpaid building code and fire code fines as delinquent taxes and impose tax liens upon the real property which is the subject of such fines

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 901-a to read as follows:

§ 901-a. Authorizing inclusion in the tax levy of certain fines imposed by municipal corporations. 1. Notwithstanding any provision of law to the contrary, a municipal corporation, acting by and through its governing body, may enact a local law, ordinance or resolution providing that finally adjudicated fines imposed upon real property, other than a property serving as the primary residence of one or more of the owners thereof, for building code and fire code violations shall be deemed to be delinquent taxes in accordance with the provision of this section. No such law, ordinance or resolution shall be deemed to take effect until it shall have been filed with the clerk of the municipal corporation and the appropriate collecting officer.

2. Every such local law, ordinance and resolution shall establish a procedure for the judicial determination and adjudication of the underlying circumstances relating to the building code or fire code violation, and the fine to be imposed if the court finds that such a violation occurred. Furthermore, a real property owner who after being adjudged to have committed a violation shall have the right to appeal such judgment.

3. Every local law, ordinance and resolution enacted pursuant to this section shall provide that each affected property owner shall be provided, by the municipal corporation, with not less than ten days written notice prior to the occurrence of any action by the municipal corporation pursuant to the provisions of this section. Every such

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

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notice shall inform the real property owner that a real property tax lien may be imposed if the fine remains unpaid.

4. A municipal corporation may, not less than one year after the final adjudication and exhaustion of all appeals relating to the imposition of a fine for a building code or fire code violation, declare such fine and any expenses incurred in adjudicating such fine to be unpaid real property taxes on the subject property, and include such fine on the tax roll of unpaid taxes delivered to the collecting officer.

§ 2. Section 936 of the real property tax law, as amended by chapter 237 of the laws of 1995, subdivision 1 as amended by chapter 355 of the laws of 1997, is amended to read as follows:

§ 936. Return of unpaid delinquent taxes. 1. Upon the expiration of his or her warrant, each collecting officer shall make and deliver to the county treasurer an account, subscribed and affirmed by him or her as true under the penalties of perjury, of all taxes listed on the tax roll which remain unpaid including any fines deemed to be unpaid taxes pursuant to section nine hundred one-a of this article, except that such collecting officer shall not include in such account the amount of the installments of taxes returned unpaid pursuant to [~~section nine hundred twenty-eight-b or~~] subdivision one of section nine hundred seventy-six of this [~~chapter~~] article. The county treasurer shall, if satisfied that such account is correct, credit him with the amount of such unpaid delinquent taxes. Such return shall be endorsed upon or attached to the tax roll.

2. In making the return of unpaid taxes and fines deemed to be unpaid taxes, the collecting officer shall add five per centum to the amount of each tax as levied. In the event that the collecting officer fails to do so, the county treasurer shall make such addition. In a county in which there is a local law in effect pursuant to [~~section nine hundred twenty-eight-b or~~] section nine hundred seventy-two of this [~~chapter~~] article providing for the collection of taxes in installments, the five per centum provided by this subdivision shall not be added to the taxes which a real property owner has elected to pay in installments pursuant to [~~section nine hundred twenty-eight-b or~~] section nine hundred seventy-five of this [~~chapter~~] article. Such five per centum shall be added by the county treasurer to the amount of such taxes as shall have remained unpaid after the date upon which the last installment was due as provided in such local law. The amount of such added per centum shall thereafter be deemed part of the amount of the unpaid tax.

§ 3. Subdivision 2 of section 1102 of the real property tax law, as amended by chapter 532 of the laws of 1994, is amended to read as follows:

2. "Delinquent tax" means an unpaid tax, unpaid fines that are deemed to be unpaid taxes pursuant to section nine hundred one-a of this chapter, special ad valorem levy, special assessment or other charge imposed upon real property by or on behalf of a municipal corporation or special district, plus all applicable charges, relating to any parcel which is included in the return of unpaid delinquent taxes prepared pursuant to section nine hundred thirty-six of this chapter or such other general, special, or local law as may be applicable. In no event, however, shall "delinquent tax" include any unpaid tax or other charge against lands owned by the state.

§ 4. This act shall take effect on the first of January next succeeding the date on which it shall have become a law.