STATE OF NEW YORK

9946

IN ASSEMBLY

April 26, 2024

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

AN ACT in relation to refunding penalties accrued on certain real property taxes in the town of Scarsdale, county of Westchester

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, the custodian of taxes of the town of Scarsdale, county of Westchester, shall, upon approval by the Scarsdale town board, refund any penalties accrued on real property taxes owed by any owner of real property located within such town who failed to pay the 2023-2024 school taxes on or before September 30, 2023, or on or before September 30, 2023 and January 31, 2024 if such person elected to pay such taxes in two installments, due to the specific failure by the United States Postal Service to deliver real property tax bills in August 2023 or September 2023 for such taxes to such owners. In order to be eligible for the relief contemplated herein, any owner of real property in the town of Scarsdale who failed to receive a 2023-2024 real property tax bill for such property that has not been otherwise delinquent for school, village or county taxes billings for 2021, 2022, or 2023, may apply for a refund pursuant to this act to the Scarsdale town custodian of taxes in a manner and form to be determined by the Scarsdale town board, provided that no penalties shall be refunded on the 2023-2024 school tax if such tax payment was not paid in full, including any penalties by March 31, 2024.

§ 2. This act shall take effect immediately.

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

LBD15216-01-4