STATE OF NEW YORK

1543

2023-2024 Regular Sessions

IN SENATE

January 12, 2023

Introduced by Sen. COMRIE -- read twice and ordered printed, and when printed to be committed to the Committee on Local Government

AN ACT to amend the real property tax law and the administrative code of the city of New York, in relation to installment payments of real property taxes; and providing for the repeal of such provisions upon expiration thereof

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

Section 1. Subdivision 2 of section 972 of the real property tax law, as amended by section 12 of part B of chapter 389 of the laws of 1997, is amended to read as follows:

2. Payment schedule. Such local law shall provide the number of installments and the respective dates upon which each installment shall be due, the first not later than the last day of the month in which the respective taxes may be paid without interest without regard to this title, and the last not later than the last day of the fiscal year for which it was levied, or in the case of a school district, not later than the thirty-first day of August following the conclusion of such fiscal year. Unless the local law provides otherwise, each installment shall be as nearly equal as possible. Provided, however, that any installment of tax due and payable in calendar year two thousand twenty-three shall be due and payable by December thirty-first, two thousand twenty-three. Provided, further, that a municipality may require a resident seeking a delay in payments of such taxes pursuant to this subdivision to demonstrate and prove financial hardship due to the novel coronavirus, COVID-19 pandemic.

§ 2. Subdivision 1 of section 973 of the real property tax law, as added by chapter 953 of the laws of 1962, is amended to read as follows:

1. Upon the enactment of such local law by a county pursuant to section nine hundred seventy-two of this [~~chapter~~] title, the town board of any town may determine that thereafter and until such action be duly

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

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rescinded, the amount of taxes for county, town and special district purposes constituting in the aggregate an amount in excess of fifty dollars levied by the board of supervisors pursuant to law upon any parcel of real property situated within such town, may be paid in installments as provided in the local law enacted by the county pursuant to section nine hundred seventy-two of this [~~chapter~~] title; provided, however, that any installment of tax due and payable in calendar year two thousand twenty-three shall be due and payable by December thirty-first, two thousand twenty-three. Provided, further, that a municipality may require a resident seeking a delay in payments of such taxes pursuant to this subdivision to demonstrate and prove financial hardship due to the novel coronavirus, COVID-19 pandemic.

§ 3. Section 975 of the real property tax law is amended by adding a new subdivision 7 to read as follows:

7. The provisions of this section shall not apply to any installment of tax due and payable in calendar year two thousand twenty-three and shall be due and payable by December thirty-first, two thousand twenty-three and a municipality may require a demonstration and proof of financial hardship due to the novel coronavirus, COVID-19 pandemic.

§ 4. Paragraph (a) of subdivision 1 of section 1326 of the real property tax law, as amended by chapter 212 of the laws of 2000, is amended to read as follows:

(a) Notwithstanding any of the provisions of this chapter, the school authorities of a city school district may by resolution duly adopted prior to the annual tax levy in any year determine that thereafter and until such action be rescinded by the school authorities, any taxes levied by it upon real property situate within the school district may be paid in installments, not exceeding six, on or before such days within the fiscal year for which such taxes are to be levied, as may be prescribed by such resolution; provided, however, that any installment of tax due and payable in calendar year two thousand twenty-three shall be due and payable by December thirty-first, two thousand twenty-three. Provided, further, that a municipality may require a resident seeking a delay in payments of such taxes pursuant to this subdivision to demonstrate and prove financial hardship due to the novel coronavirus, COVID-19 pandemic. The last such day shall not be later than the thirtieth day preceding the end of such fiscal year. Each installment shall be as nearly equal as possible.

§ 5. Subdivision 1 of section 1326-a of the real property tax law, as amended by chapter 551 of the laws of 2011, is amended to read as follows:

1. Notwithstanding any provisions of this chapter or any other general or special law to the contrary, a school district may, by resolution adopted by a two-thirds vote prior to the levy of taxes in any year, provide that thereafter and until such resolution is rescinded, every tax in excess of fifty dollars levied by the board pursuant to law may be paid in three installments, the first of which shall be at least fifty percent of the total tax due, or such other amount as may be prescribed by such resolution, and shall be paid not later than the last day of the one month collection period prescribed by subdivision one of section thirteen hundred twenty-two or section thirteen hundred twenty-four of this article and, provided the first installment has been paid, the second shall be at least fifty percent of the remainder, or such other amount as may be prescribed by such resolution, plus interest at the rate as determined pursuant to section nine hundred twenty-four-a of this chapter, and shall be paid on or before the date specified in the

resolution for the second payment, and the third shall be the remainder plus interest at the rate determined pursuant to section nine hundred twenty-four-a of this chapter and shall be paid on or before the date specified in the resolution for the expiration of the warrant**; provided, however, that any installment of tax due and payable in calendar year two thousand twenty-three shall be due and payable by December thirty-first, two thousand twenty-three**. **Provided, further, that a municipality may require a resident seeking a delay in payments of such taxes pursuant to this subdivision to demonstrate and prove financial hardship due to the novel coronavirus, COVID-19 pandemic.**

§ 6. Section 1326-b of the real property tax law is amended by adding a new subdivision 1-a to read as follows:

1-a. Any installment of tax due and payable in calendar year two thousand twenty-three shall be due and payable by December thirty-first, two thousand twenty-three. A municipality may require demonstration and proof of financial hardship due to the novel coronavirus, COVID-19 pandemic.

§ 7. Subdivision 1 of section 1327 of the real property tax law, as added by chapter 380 of the laws of 1995, is amended to read as follows:

1. Notwithstanding any of the provisions of this chapter, the school authorities of a city school district may by resolution duly adopted prior to the annual tax levy in any year determine that thereafter and until such action be rescinded by the school authorities, any taxes on real property which is used as the principal residence of and owned by one or more persons, either or both of whom have received an exemption pursuant to section four hundred sixty-seven of this chapter related to such property, levied by it upon real property situate within the school district may be paid in installments, not exceeding six, on or before such days within the fiscal year for which such taxes are to be levied, as may be prescribed by such resolution**; provided, however, that any installment of tax due and payable in calendar year two thousand twenty-three shall be due and payable by December thirty-first, two thousand twenty-three**. **Provided, further, that a municipality may require a resident seeking a delay in payments of such taxes pursuant to this subdivision to demonstrate and prove financial hardship due to the novel coronavirus, COVID-19 pandemic.** The last such day shall not be later than the thirtieth day preceding the end of such fiscal year. Each installment shall be as nearly equal as possible. Any such resolution shall state the number of installments, not exceeding six, and the respective dates upon which the taxes are to become payable. No installment may be paid unless all prior installments of current taxes, including interest, shall have been paid or shall be paid at the same time.

§ 8. Subdivision 1 of section 1336 of the real property tax law, as amended by chapter 763 of the laws of 1982, is amended to read as follows:

1. Notwithstanding any of the provisions of this chapter or any other general, special or local law to the contrary, upon the enactment of a local law by a county pursuant to section nine hundred seventy-two of this chapter, the school authorities of a school district, other than a city school district, may determine that thereafter and until such action be duly rescinded, any taxes in excess of fifty dollars levied by it upon any parcel of real property within such county situated within the school district, may be paid in installments as provided in such local law**; provided, however, that any installment of tax due and payable in calendar year two thousand twenty-three shall be due and payable by December thirty-first, two thousand twenty-three**. **Provided, further,**

that a municipality may require a resident seeking a delay in payments of such taxes pursuant to this subdivision to demonstrate and prove financial hardship due to the novel coronavirus, COVID-19 pandemic.

§ 9. Section 1340 of the real property tax law is amended by adding a new subdivision 7 to read as follows:

7. The provisions of this section shall not apply to any installment of tax due and payable in calendar year two thousand twenty-three shall be due and payable by December thirty-first, two thousand twenty-three. A municipality may require demonstration and proof of financial hardship due to the novel coronavirus, COVID-19 pandemic.

§ 10. Subdivision (a) of section 11-224.1 of the administrative code of the city of New York, as amended by local law number 66 of the city of New York for the year 2008, is amended to read as follows:

(a) For real property with an assessed value of two hundred fifty thousand dollars or less, if an installment of tax due and payable is not paid by July fifteenth, October fifteenth, January fifteenth or April fifteenth, interest shall be imposed on such unpaid amounts**; provided, however, that any installment of tax due and payable in calendar year two thousand twenty-three shall be due and payable by December thirty-first, two thousand twenty-three**. **Provided, further, that a municipality may require a resident seeking a delay in payments of such taxes pursuant to this subdivision to demonstrate and prove financial hardship due to the novel coronavirus, COVID-19 pandemic.**

§ 11. Paragraph 1 of subdivision (c) of section 11-1785 of the administrative code of the city of New York, as amended by section 32 of subpart D of part V-1 of chapter 57 of the laws of 2009, is amended to read as follows:

(1) Addition to the tax. Except as otherwise provided in this subdivision and subdivision (d) of this section, in the case of any underpayment of estimated tax by an individual, there shall be added to the tax under this chapter for the taxable year an amount determined by applying the underpayment rate established under section 11-1797 of this subchapter, or if no rate is set, at the rate of seven and one-half percent per annum, to the amount of the underpayment for the period of the underpayment. Such period shall run from the due date for the required installment to the earlier of the fifteenth day of the fourth month following the close of the taxable year or, with respect to any portion of the underpayment, the date on which such portion is paid. For purposes of determining such date, a payment of estimated tax shall be credited against unpaid required installments in the order in which such installments are required to be paid. There shall be four required installments for each taxable year, due on April fifteenth, June fifteenth and September fifteenth of such taxable year and on January fifteenth of the following taxable year**; provided, however, that any installment of tax due and payable in calendar year two thousand twenty-three shall be due and payable by December thirty-first, two thousand twenty-three**. **Provided, further, that a municipality may require a resident seeking a delay in payments of such taxes pursuant to this subdivision to demonstrate and prove financial hardship due to the novel coronavirus, COVID-19 pandemic.**

§ 12. This act shall take effect immediately and shall expire and be deemed repealed December 31, 2023.