STATE OF NEW YORK

3604--A

Cal. No. 1225

2023-2024 Regular Sessions

IN SENATE

February 1, 2023

Introduced by Sen. WEBB -- read twice and ordered printed, and when printed to be committed to the Committee on Local Government -- recommitted to the Committee on Local Government in accordance with Senate Rule 6, sec. 8 -- reported favorably from said committee, ordered to first and second report, ordered to a third reading, passed by Senate and delivered to the Assembly, recalled, vote reconsidered, restored to third reading, amended and ordered reprinted, retaining its place in the order of third reading

AN ACT to amend the real property tax law, in relation to the payment of real property and school district taxes in installments

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

Section 1. Subparagraphs (xiii) and (xiv) of paragraph (a) of subdivision 1 of section 922 of the real property tax law, as amended by section 5 of part B of chapter 389 of the laws of 1997, subparagraph (xiv) as further amended by subdivision (b) of section 1 of part W of chapter 56 of the laws of 2010, are amended and a new subparagraph (xv) is added to read as follows:

(xiii) such other information as may be prescribed by law; [~~and~~]

(xiv) if, not later than ten days after the filing of the preceding tentative assessment roll, the assessing unit mailed to each owner of taxable real property a notice in a form prescribed by the commissioner containing the information described by subparagraphs (iii) and (xii) of this paragraph (excluding the taxes due on the parcel and the tax rate for each taxing purpose), the statement of taxes need not include the information prescribed by subparagraph (xii) of this paragraph[~~.~~]**; and**

(xv) if the owner has elected to pay the taxes set forth in the statement in installments, pursuant to this article, the due dates for payment of such installment payments without interest or penalties.

§ 2. Subdivision 2 of section 974 of the real property tax law, as added by chapter 953 of the laws of 1962, is amended to read as follows:

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

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2. a. Such statement shall recite that such owner may elect, pursuant to section nine hundred seventy-five of this chapter, to pay the taxes set forth in the statement in installments, as provided in the local law enacted by the county pursuant to section nine hundred seventy-two of this chapter.

b. If the owner has elected to pay the taxes set forth in the statement in installments, pursuant to this article, the due dates for payment of such installment payments without interest and penalties shall be clearly disclosed on the statement outlined in subdivision one of this section.

§ 3. Subdivision 2 of section 1338 of the real property tax law, as added by chapter 953 of the laws of 1962, is amended to read as follows:

2. a. Such statement shall recite that such owner may elect, pursuant to section thirteen hundred forty of this chapter, to pay the taxes set forth in the statement in installments as provided in the local law enacted by the county pursuant to section nine hundred seventy-two of this chapter.

b. If the owner has elected to pay the taxes set forth in the statement in installments, pursuant to this article, the due dates for payment of such installment payments without interest and penalties shall be clearly disclosed on the statement outlined in subdivision one of this section.

§ 4. This act shall take effect immediately.