

# STATE OF NEW YORK

4514

2023-2024 Regular Sessions

## IN SENATE

February 9, 2023

Introduced by Sen. FERNANDEZ -- 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, 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:

1 Section 1. The real property tax law is amended by adding a new  
2 section 901-a to read as follows:

3 § 901-a. Authorizing inclusion in the tax levy of certain fines  
4 imposed by municipal corporations. 1. Notwithstanding any provision of  
5 law to the contrary, a municipal corporation, acting by and through its  
6 governing body, may enact a local law, ordinance or resolution providing  
7 that finally adjudicated fines imposed upon real property, other than a  
8 property serving as the primary residence of one or more of the owners  
9 thereof, for building code and fire code violations shall be deemed to  
10 be delinquent taxes in accordance with the provisions of this section;  
11 provided however, that finally adjudicated fines imposed upon real prop-  
12 erty prior to the effective date of this act shall not be deemed to be  
13 delinquent taxes in accordance with the provisions of this section. No  
14 such law, ordinance or resolution shall be deemed to take effect until  
15 it shall have been filed with the clerk of the municipal corporation and  
16 the appropriate collecting officer.

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

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

LBD00286-03-3

1 3. Every local law, ordinance and resolution enacted pursuant to this  
2 section shall provide that each affected property owner shall be  
3 provided, by the municipal corporation, with not less than ten days  
4 written notice prior to the occurrence of any action by the municipal  
5 corporation pursuant to the provisions of this section. Every such  
6 notice shall inform the real property owner that a real property tax  
7 lien may be imposed if the fine remains unpaid.

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

14 § 2. Section 936 of the real property tax law, as amended by chapter  
15 237 of the laws of 1995, subdivision 1 as amended by chapter 355 of the  
16 laws of 1997, is amended to read as follows:

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

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

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

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

1 "delinquent tax" include any unpaid tax or other charge against lands  
2 owned by the state.  
3 § 4. This act shall take effect on the first of January next succeed-  
4 ing the date on which it shall have become a law.