

# STATE OF NEW YORK

11554

## IN ASSEMBLY

June 1, 2026

Introduced by COMMITTEE ON RULES -- (at request of M. of A. Pretlow) --  
read once and referred to the Committee on Real Property Taxation

AN ACT to amend the real property tax law, in relation to permitting the  
city of Yonkers to establish a surcharge for vacant and abandoned  
property

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

- 1 Section 1. The real property tax law is amended by adding a new  
2 section 306 to read as follows:  
3 § 306. Additional tax on vacant and abandoned real property; Yonkers.  
4 1. Surcharge established. Notwithstanding any provision of any general,  
5 special or local law, to the contrary, the city of Yonkers, county of  
6 Westchester is hereby authorized and empowered to adopt and amend local  
7 laws in accordance with this section imposing a surcharge on vacant and  
8 abandoned real property.  
9 2. Definitions. As used in this section:  
10 (a) "Commissioner of finance" means the commissioner of finance of the  
11 city of Yonkers, or their designee.  
12 (b) "Department of finance" means the department of finance of the  
13 city of Yonkers.  
14 (c) "Net real property tax" means the real property tax assessed on  
15 real property after deduction for any exemption or abatement received  
16 pursuant to this chapter.  
17 3. Additional surcharge. A local law enacted pursuant to this section  
18 may provide for a real property tax surcharge at an amount up to two  
19 times the net real property tax for fiscal years beginning on or after  
20 July first, two thousand twenty-seven; provided, however, that the  
21 aggregate amount of such surcharge and the net real property tax other-  
22 wise due on such property shall not exceed three times the net real  
23 property tax otherwise due on such property.  
24 4. Property subject to additional surcharge; designation of vacant  
25 and abandoned real property. Such surcharge shall be imposed on vacant  
26 and abandoned real property, as designated by the department of finance  
27 pursuant to this subdivision.

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

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1 (a) For the purposes of this section, real property shall be deemed  
2 vacant and abandoned if any of the following conditions apply:

3 (i) such property is residential real property and the department of  
4 finance, or its designee, has established, after inspections conducted  
5 in the manner described in paragraphs (b) and (c) of subdivision two of  
6 section eleven hundred eleven-a of this chapter, that such property  
7 satisfies the conditions described in such paragraphs;

8 (ii) a court or other appropriate state or local governmental entity  
9 has determined, following due notice to the owner of record or occupant,  
10 that such property is vacant and abandoned;

11 (iii) each owner of record has issued a sworn written statement  
12 expressing the intent to vacate and abandon such property and an  
13 inspection of such property shows no evidence of lawful occupancy; or

14 (iv) such property has been condemned or ordered vacated by a govern-  
15 mental authority, and there is no evidence of lawful occupancy.

16 (b) Real property shall not be deemed vacant and abandoned if any of  
17 the following conditions apply:

18 (i) such property is undergoing construction, renovation, or rehabili-  
19 tation that is proceeding diligently to completion;

20 (ii) such property is occupied on a seasonal basis, but otherwise  
21 secure;

22 (iii) such property is the subject of a probate action, action to  
23 quiet title, or other ownership dispute of which the department of  
24 finance has actual notice, and is secure;

25 (iv) such property has been damaged by a natural disaster, and the  
26 owner has demonstrated an intent to repair or reoccupy the property; or

27 (v) such property is occupied by the owner, a relative of the owner or  
28 a tenant lawfully in possession.

29 (c) For purposes of this section, real property shall not be deemed  
30 occupied solely because furnishings or personal property are present,  
31 utilities remain connected, or the owner or another person occasionally  
32 visits, temporarily occupies or makes incidental use of the property  
33 without regular habitation or ongoing lawful use consistent with the  
34 property's intended purpose. A property previously designated as vacant  
35 and abandoned shall not be deemed occupied unless it has been lawfully  
36 occupied for residential, commercial, or other lawful purposes on a  
37 regular or habitual basis.

38 5. Notice and review. (a) Prior to designating a property as vacant  
39 and abandoned for purposes of this section, the department of finance  
40 shall provide written notice by first class mail to the owner of record  
41 at the address listed on the assessment roll and at any other address  
42 for such owner in the records of the department of finance. Such notice  
43 shall state the basis for the proposed designation and provide such  
44 owner with an opportunity to contest such designation.

45 (b) If such owner fails to respond to such notice within forty-five  
46 days from the mailing thereof, or if such owner's response does not  
47 adequately demonstrate that the property is not vacant and abandoned,  
48 the department of finance may issue a determination that the property is  
49 vacant and abandoned, and the surcharge authorized by subdivision three  
50 of this section shall apply beginning with the next assessment roll.

51 (c) An owner dissatisfied with the department of finance's determi-  
52 nation may appeal such determination to the commissioner of finance, in  
53 a form and manner to be prescribed by the commissioner of finance.

54 (d) Any determination of the commissioner of finance pursuant to this  
55 subdivision shall constitute a final agency determination.

1 (e) Any owner aggrieved by a final determination of the commissioner  
2 of finance may seek judicial review pursuant to article seventy-eight of  
3 the civil practice law and rules.

4 (f) If the designation of a property as vacant and abandoned is over-  
5 turned, any additional taxes, interest, or penalties imposed pursuant to  
6 this section shall be cancelled, and any payments made as a result of  
7 such designation shall be refunded or credited in the manner provided by  
8 section five hundred fifty-six of this chapter; provided, however, that  
9 no interest shall be paid on any such refund or credit.

10 6. Powers and duties. The department of finance of Yonkers shall  
11 have, in addition to any other functions, powers and duties which have  
12 been or may be conferred on it by law, the power to make and promulgate  
13 rules to carry out the purposes of this section including, but not  
14 limited to, rules relating to the timing, form and manner of any certif-  
15 ication required to be submitted under this section.

16 7. Liability for taxes owed. Notwithstanding any provision of any  
17 general, special or local law to the contrary, an owner or owners shall  
18 be personally liable for any taxes owed pursuant to this section whenev-  
19 er such owner or owners fail to comply with this section or the local  
20 law or rules promulgated thereunder, or makes such false or misleading  
21 statement or omission and the commissioner of finance determines that  
22 such act was due to the owner or owners' willful neglect, or that under  
23 such circumstances such act constituted a fraud on the department of  
24 finance. The remedy provided herein for an action in personam shall be  
25 in addition to any other remedy or procedure for the enforcement of  
26 collection of delinquent taxes provided by any general, special or local  
27 law.

28 § 2. This act shall take effect on the thirtieth day after it shall  
29 have become a law and shall be applicable to fiscal years beginning on  
30 or after July 1, 2027.