STATE OF NEW YORK

10634

IN SENATE

June 1, 2026

Introduced by Sen. STEWART-COUSINS -- read twice and ordered printed, and when printed to be committed to the Committee on Rules

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 Assembly, do enact as follows:

Section 1. The real property tax law is amended by adding a new section 306 to read as follows:

§ 306. Additional tax on vacant and abandoned real property; Yonkers. 1. Surcharge established. Notwithstanding any provision of any general, special or local law, to the contrary, the city of Yonkers, county of Westchester is hereby authorized and empowered to adopt and amend local laws in accordance with this section imposing a surcharge on vacant and abandoned real property.

2. Definitions. As used in this section:

(a) "Commissioner of finance" means the commissioner of finance of the city of Yonkers, or their designee.

(b) "Department of finance" means the department of finance of the city of Yonkers.

(c) "Net real property tax" means the real property tax assessed on real property after deduction for any exemption or abatement received pursuant to this chapter.

3. Additional surcharge. A local law enacted pursuant to this section may provide for a real property tax surcharge at an amount up to two times the net real property tax for fiscal years beginning on or after July first, two thousand twenty-seven; provided, however, that the aggregate amount of such surcharge and the net real property tax otherwise due on such property shall not exceed three times the net real property tax otherwise due on such property.

4. Property subject to additional surcharge; designation of vacant and abandoned real property. Such surcharge shall be imposed on vacant and abandoned real property, as designated by the department of finance pursuant to this subdivision.

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

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

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

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

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

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

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

(i) such property is undergoing construction, renovation, or rehabilitation that is proceeding diligently to completion;

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

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

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

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

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

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

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

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

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

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

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

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

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

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