STATE OF NEW YORK

11584

IN ASSEMBLY

June 5, 2026

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

AN ACT to amend the real property tax law, in relation to allowing municipalities to cancel any interest and penalties on delinquent property tax payments due to extraordinary circumstances, financial hardship or a history of previous timely payment of property taxes

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 924-c to read as follows:

§ 924-c. Waiver of interest and penalties due to extraordinary circumstances or hardship. 1. Notwithstanding any provision of law to the contrary, the governing body of any tax district may, by resolution, authorize the enforcing officer, on a general or case-by-case basis, to cancel, in whole or in part, any interest and penalties imposed upon a parcel of real property as a result of delinquent real property taxes, where the owner of such property establishes, to the satisfaction of such enforcing officer, that:

(a) such delinquent payment was due to extraordinary circumstances, including but not limited to, natural disasters, serious illness, death of an immediate family member, or any other event beyond the reasonable control of the property owner;

(b) such property owner has demonstrated financial hardship; or

(c) such property owner has a documented history of timely payment of property taxes.

2. A property owner applying for relief under this section shall submit such documentation as the enforcing officer may require to demonstrate the existence of extraordinary circumstances, financial hardship or a history of timely payment of property taxes.

3. If any portion of interest and penalties cancelled pursuant to this section would, if collected, be payable to a municipal corporation within such tax district, no such cancellation shall be made without the consent of such municipal corporation. Such consent may be granted on a

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

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case-by-case basis or on a general basis by local law or resolution adopted after a public hearing.

4. The commissioner may promulgate rules and regulations to implement the provisions of this section, including, but not limited to, standards for documentation, application procedures, and guidance for enforcing officers.

§ 2. Section 1182 of the real property tax law, as amended by chapter 532 of the laws of 1994, is amended to read as follows:

§ 1182. Cancellation or reduction of interest, penalties and other charges. **1.** If the governing body of any tax district shall determine that it is for the best interests of the tax district, it shall have the power, by resolution, to authorize the enforcing officer to permit the cancellation in whole or in part of any interest, penalties or other charges imposed by law to which the tax district or any other municipal corporation shall be lawfully entitled; provided, however, that in cases where such interest, penalties, or other charges, if collected by the tax district, belong to a municipal corporation therein, no reduction or remission in whole or in part of such interest, penalties, or other charges shall be made without the consent of the municipal corporation affected, which consent may be given by resolution adopted after a public hearing.

2. Notwithstanding subdivision one of this section, authorization by the governing body of any tax district and the consent of any municipal corporation therein to cancel interest and penalties for property owners who demonstrate the existence of extraordinary circumstances, financial hardship or a history of timely payment of property taxes pursuant to section nine hundred twenty-four-c of this chapter may be granted on a general basis as described in such section nine hundred twenty-four-c.

§ 3. This act shall take effect immediately.