

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 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.