§ 925. Payment of taxes by mail or designated delivery service. 1. (a) Notwithstanding any contrary provision of this chapter, or of any general, special or local law, code or charter, if payment for the amount of any taxes on real property, accompanied by the statement of such taxes, is enclosed in a postpaid wrapper properly addressed to the appropriate collecting officer and is deposited in a post office or official depository under the exclusive care and custody of the United States postal service, such payment shall, upon delivery, be deemed to have been made to such officer on the date of the United States postmark on such wrapper. If the postmark does not appear on such wrapper or the postmark is illegible such payment shall be deemed to have been made on the date of delivery to such collecting officer. As used in this section, "taxes on real property" includes special ad valorem levies and special assessments.

(b) The provisions of this subdivision shall not apply to a payment that has been made electronically pursuant to section five-b of the general municipal law, but shall apply to a payment that has been mailed via the United States postal service by a financial institution acting pursuant to instructions given to it by a taxpayer electronically.

2. The provisions of subdivision one of this section shall be applicable to a payment delivered by a delivery service designated by the secretary of the treasury of the United States pursuant to section seventy-five hundred two of the internal revenue code, subject to any withdrawals and additions made pursuant to subparagraph (A) of paragraph two of subsection (a) of section six hundred ninety-one of the tax law. The commissioner shall inform each affected municipality of any change in designated delivery services.

3. Any reference in subdivision one of this section to a United States postmark shall be treated as including a reference to any date recorded or marked in the manner described in section seventy-five hundred two of the internal revenue code by a designated delivery service.

4. The provisions of this subdivision shall not apply in the case of postmarks not made by the United States post office or a designated delivery service.

5. Notwithstanding the foregoing provisions of this section, in cities having a population of one million or more, any reference in subdivision one of this section to the United States post office shall be treated as including a reference to any delivery service designated by the secretary of the treasury of the United States pursuant to section seventy-five hundred two of the internal revenue code and any reference in subdivision one of this section to a United States postmark shall be treated as including a reference to any date recorded or marked in the manner described in section seventy-five hundred two of the internal revenue code by a designated delivery service. If the commissioner of finance of any such city finds that any delivery service designated by such secretary is inadequate for the needs of such city, the commissioner of finance may withdraw such designation for purposes of this title. The commissioner of finance may also designate additional delivery services meeting the criteria of section seventy-five hundred two of the internal revenue code for purposes of this title, or may withdraw any such designation if the commissioner of finance finds that a delivery service so designated is inadequate for the needs of the city. Any reference in subdivision one of this section to the United States post office shall be treated as including a reference to any delivery service designated by the commissioner of finance and any reference in subdivision one of this section to a United States postmark shall be treated as including a reference to any date recorded or marked in the manner described in section seventy-five hundred two of the internal revenue code by a delivery service designated by the commissioner of finance.