*** § 926-a. Liability for taxes of owners and renters of certain residential property.** 1. Notwithstanding the provisions of any other law to the contrary, a renter whose interest has been described in section three hundred four of this chapter shall be personally liable for the taxes levied on such interest.

2. The owner of the real property where such a renter is an occupant shall be deemed an agent of the collecting officer of the municipality in which the real property is located for the purposes of collecting the taxes due from each tenant personally liable for taxes.

3. Notwithstanding any other provisions of law, the payments by the renter, whose property has been assessed pursuant to subdivision five of section three hundred four of this chapter shall be made in two separate amounts consisting of basic rent and the real property tax due from the rental unit occupied by such renter. Each real property tax payment shall be determined by dividing the total real property taxes due annually by twelve and paid in equal monthly installments. The owner of real property or his designated agent, is obligated to apply the first money paid by the renter to taxes due under his ownership.

4. Such payment shall discharge the renter's liability for taxes so paid, regardless of any subsequent disposition of such moneys by the landlord owner. After notice to the owner of real property or his designated agent, such payment, placed into an escrow fund established for the deposit of rents pursuant to section two hundred thirty-five-b of the real property law, shall also discharge the renter's liability for taxes so paid. At any time prior to such payment, the county, city, town or village may collect the taxes due from each tenant personally liable for taxes directly from such tenants, and such collection shall discharge the tenant's obligation to the landlord by an equal amount of that portion of the rent attributable to taxes.

5. As proof of payment of real property taxes by a renter personally liable for said taxes pursuant to section three hundred four of this chapter, the owner of the real property must submit to the renter on or before January thirtieth a statement indicating the amount of taxes paid

by such renter during the previous calendar year. This annual statement must be submitted to each present or former renter for the calendar year covered by the statement if said renter occupied the unit during any portion of that calendar year.

6. Where a unit is vacant all or part of the taxing period the owner shall be deemed to hold the renter's interest in that unit for the period of vacancy and assume the personal liability for taxes levied on that unit.

7. No person being an owner of real property where a renter described in section three hundred four of this chapter is an occupant, may charge such a renter under any written lease, or by reason of a tenancy created by a state or local law relating to the regulation and control of residential rents, an amount in any rent period in excess of the rent reserved in such lease or the maximum rent permitted under such provisions for the regulation and control of residential rents, reduced by the taxes allocated to the renter pursuant to this section.

8. Where a renter personally liable for real property taxes fails to pay that portion of the rental charges attributable to taxes or is delinquent in his payments to the owner so that less than all of the money due and chargeable for real property taxes is paid to the owner, the owner shall be deemed to have assumed the renter's interest in the occupied unit and may commence a summary proceeding to recover real property. The provisions of this subdivision shall not apply where a renter has applied for a stay pursuant to section seven hundred fifty-five or seven hundred fifty-six of the real property actions and proceedings law, or has commenced a special proceeding pursuant to article seven-a of such law.

9. (a) Any owner who fails to remit to the collecting officer of the municipality any real estate taxes submitted to him by a renter shall be liable for a penalty equal to twenty-five percent of the tax which should be remitted.

(b) If the owner is a corporation, all officers and directors of such corporation shall be jointly and severally liable for the payment of the

penalty described in paragraph (a) of this subdivision.

10. Nothing in this section shall be construed to affect, alter or in any way impair the rights of the municipality in which the real property is located to collect taxes levied against the owner of such real property for that portion of such real property devoted to nonresidential uses or for which the owner assumes liability under subdivisions six and nine of this section.

* NB (Effective pending ruling by Commissioner of Internal Revenue)