



NEW YORK STATE SENATOR

Kenneth P. LaValle

LaValle Bill Brings Relief to Those Who Unintentionally Paid Property Taxes Late in '08 –'09.

KENNETH P. LAVALLE April 12, 2011

| ISSUE: **TAXES, PROPERTY TAX**

New York State Senator Kenneth P. LaValle today said his bill permitting Suffolk County to refund penalties and interest associated with non-payment of real property taxes where a customary payment-due notice was not provided has passed the New York State Senate.

“This bill allows the Suffolk County Legislature to direct, via legislative resolution, the Suffolk County Treasurer to refund penalties and interest to certain property owners,” LaValle said.

“Many taxpayers have come to rely on the customary notification mailer as a reminder their taxes were due, although this procedure is not required by law,” LaValle said. “Some towns, in an effort to cut costs, eliminated the mailings and many taxpayers were late paying their second-half bills.”

LaValle said the bill provides that refunds would be made if non-payment was due to the following:

- The reason for non-payment was due to the failure of a town to provide written notification that the second-half payment of taxes was due;
- The town had customarily provided such notice;
- The town failed to mail such notices for the 2008-09 tax year; and

- The taxpayer had subsequently paid the taxes in full, including interest and penalty by December 31, 2009.

The measure must now pass the Assembly.