

# Extension of Real Property Tax Payment Deadline during the State Disaster Emergency



On January 30, 2021, approximately two days before the interest-free period expires (on February 1) for the majority of towns in New York, Governor Cuomo signed into law Chapter 389 of the laws of 2020, which was delivered for his signature on December 30, 2020. This law creates Article 19-a of the Real Property Tax Law and gives local governments the ability to extend the real property tax deadline in their jurisdiction during the state disaster emergency after conducting a public hearing and adopting a local law authorizing the extension. The governing body can set the parameters for when the taxes must be paid, although this deadline cannot be extended beyond 120 days of the original deadline. **Note** that if the county is required to make the town whole on its real property taxes, this requirement is stayed for the duration of the extension if the town opts in. A local government is also granted the authority to offer installment payments during this 120-day timeframe.