



977-E. ENFORCEMENT.

977-F. LIEN REPAYMENT AND RELEASE.

977-G. COLLECTION OF LIEN INFORMATION.

S 977. DEFINITIONS. AS USED IN THIS TITLE THE FOLLOWING TERMS SHALL HAVE THE FOLLOWING MEANINGS:

1. "TAXING DISTRICT" SHALL MEAN ANY LOCAL GOVERNMENT ENTITY, INCLUDING, ANY CITY, TOWN, VILLAGE, COUNTY, SCHOOL DISTRICT OR SPECIAL DISTRICT, THAT IMPOSES TAXES, SPECIAL AD VALOREM LEVIES, WATER OR SEWER CHARGES OR SPECIAL ASSESSMENTS ON REAL PROPERTY.

2. "LIEN PAYMENT" MEANS THE AMOUNT OF MONEY ADVANCED TO A TAXING DISTRICT ON BEHALF OF A PROPERTY OWNER IN CONSIDERATION FOR THE TRANSFER OF LIENS FOR PROPERTY TAXES OR WATER OR SEWER CHARGES ON THE OWNER'S REAL PROPERTY PURSUANT TO A LIEN TRANSFER AUTHORIZATION AND LIEN PAYMENT CONTRACT.

3. "LIEN TRANSFER AUTHORIZATION" SHALL HAVE THE MEANING AS SET FORTH IN SECTION NINE HUNDRED SEVENTY-SEVEN-B OF THIS TITLE.

4. "LIEN TRANSFER CERTIFICATE" SHALL HAVE THE MEANING AS SET FORTH IN SECTION NINE HUNDRED SEVENTY-SEVEN-C OF THIS TITLE.

5. "LIEN PAYMENT CONTRACT" SHALL MEAN A WRITTEN CONTRACT BETWEEN THE TRANSFEREE AND THE PROPERTY OWNER AS SET FORTH IN SECTION NINE HUNDRED SEVENTY-SEVEN-D OF THIS TITLE.

6. "REFEREE'S DEED" SHALL MEAN THE DEED ISSUED TO THE PURCHASER AT A FORECLOSURE SALE AT THE COURTHOUSE STEPS.

7. "TRANSFEREE" MEANS A PERSON WHO ADVANCES MONEY DIRECTLY TO A TAXING DISTRICT AT THE REQUEST OF A PROPERTY OWNER IN CONSIDERATION FOR THE TRANSFER OF LIENS ON THE OWNER'S REAL PROPERTY.

S 977-A. LIEN TRANSFER. 1. A PROPERTY OWNER MAY EXECUTE A DOCUMENT AS DETAILED HEREIN IN THE FORM OF A LIEN TRANSFER AUTHORIZATION THAT CONSENTS TO AND AUTHORIZES THE TRANSFER OF A TAXING DISTRICT'S LIENS ON THE OWNER'S REAL PROPERTY TO A TRANSFEREE WHEN THE TRANSFEREE TENDERS THE LIEN PAYMENT TO THE TAXING DISTRICT ON BEHALF OF THE PROPERTY OWNER.

2. WITHIN THIRTY DAYS OF RECEIPT BY THE TAXING DISTRICT OF THE PROPERTY OWNER'S LIEN TRANSFER AUTHORIZATION AND THE LIEN PAYMENT FROM THE TRANSFEREE, THE TAXING DISTRICT SHALL EXECUTE A LIEN TRANSFER CERTIFICATE ACKNOWLEDGING THAT THE REAL PROPERTY LIENS ON THE SUBJECT PROPERTY ARE TRANSFERRED TO THE TRANSFEREE. THE LIEN TRANSFER CERTIFICATE AS DETAILED IN SECTION NINE HUNDRED SEVENTY-SEVEN-C OF THIS TITLE SHALL CERTIFY THAT THE TAXING DISTRICT RECEIVED THE PROPERTY OWNER'S WRITTEN AUTHORIZATION TO TRANSFER THE LIENS; THAT THE TRANSFEREE PAID THE LIEN PAYMENT; AND THAT THE TAXING DISTRICT'S LIENS ARE TRANSFERRED TO THE TRANSFEREE IN THE AMOUNTS LISTED IN THE LIEN TRANSFER CERTIFICATE.

3. IN ADDITION TO THE RIGHTS PROVIDED UNDER THE LIEN PAYMENT CONTRACT, THE TRANSFEREE AND ITS HEIRS AND ASSIGNS, SHALL BE SUBROGATED TO AND HAVE ALL OF THE RIGHTS, REMEDIES AND PRIORITIES AS THE TAXING DISTRICT UNDER APPLICABLE STATE OR FEDERAL LAW, SUBJECT ONLY TO THE TERMS AND CONDITIONS OF THIS SECTION AND THE LIEN PAYMENT CONTRACT. THE LIEN TRANSFER CERTIFICATE MAY NOT PERMIT THE TRANSFEREE TO ACT UPON THE LIEN REPRESENTED BY THE LIEN TRANSFER CERTIFICATE EXCEPT FOR ACTIONS NECESSARY TO DEFEND OR ENFORCE THE LIEN OR TO COLLECT THE AMOUNTS OWED AS PROVIDED FOR IN THE LIEN TRANSFER CERTIFICATE, THE LIEN PAYMENT CONTRACT AND THIS SECTION.

4. THE LIEN TRANSFER CERTIFICATE SHALL BE RECORDED IN ANY COUNTY CLERKS' OFFICE WHERE THE PROPERTY IS SITUATED AND THE TRANSFEREE SHALL PAY ANY STATUTORY FEE FOR SAID RECORDING. FAILURE TO COMPLY WITH THIS PROVISION HAS NO EFFECT ON THE VALIDITY OF THE TRANSFERRED LIEN OR THE ENFORCEABILITY OF THE LIEN PAYMENT CONTRACT.

1 S 977-B. LIEN TRANSFER AUTHORIZATION. 1. A DOCUMENT BY A PROPERTY  
2 OWNER AUTHORIZING THE TRANSFER OF LIENS MUST CONTAIN THE FOLLOWING  
3 INFORMATION AND BE IN SUBSTANTIALLY THE FOLLOWING FORM:

4 LIEN TRANSFER AUTHORIZATION PURSUANT TO REAL PROPERTY TAX LAW SECTION  
5 977-B

6 PROPERTY OWNER:

7 PARCEL IDENTIFICATION:

8 YEARS:

9 AMOUNT DUE: (INCLUDE AMOUNT OF ORIGINAL LIEN PLUS ALL ASSOCIATED PENAL-  
10 TIES, INTEREST, COSTS AND FEES)

11 ACCOUNT NUMBER OR IDENTIFICATION CODE:

12 I (NAME OF OWNER(S) OR OWNER'S AUTHORIZED REPRESENTATIVE) OWN(S)  
13 THE REAL PROPERTY LOCATED IN THE COUNTY OF (INSERT COUNTY NAME),  
14 ("TAXING DISTRICT") WITH THE STREET ADDRESS KNOWN AS AND AS MORE FULLY  
15 DESCRIBED BY ITS LEGAL DESCRIPTION AS: (INSERT STREET AND LEGAL  
16 ADDRESSES). PURSUANT TO SECTION 977-B OF THE REAL PROPERTY TAX LAW, I  
17 HEREBY AUTHORIZE THE TREASURER (TAX COLLECTOR, COMPTROLLER, REAL PROPER-  
18 TY DIRECTOR) TO TRANSFER THE LIEN(S) HELD ON THE PROPERTY LISTED ABOVE  
19 TO (NAME OF PERSON OR ENTITY) ("TRANSFeree"). I HEREBY AUTHORIZE TRANS-  
20 FEREE TO ADVANCE FUNDS IN CONSIDERATION FOR THE TRANSFER OF THE TAXING  
21 DISTRICT'S LIEN(S) IN AN AMOUNT EQUAL TO THE LIEN BALANCE, INCLUDING ALL  
22 TAXES, PENALTIES, INTEREST, COLLECTION COSTS AND OTHER LIEN CHARGES  
23 IMPOSED BY THE TAXING DISTRICT ON THE REAL PROPERTY DESCRIBED ABOVE FOR  
24 THE YEARS AS LISTED HEREIN: (LIST TAX YEARS, TAX AMOUNTS AND TAX  
25 CERTIFICATE NUMBER(S)).

26 I FURTHER AUTHORIZE AND DIRECT THE TAXING DISTRICT TO ISSUE A LIEN  
27 RECEIPT WITH THE TAXING DISTRICT'S SEAL TO THE TRANSFeree AND TO CERTIFY  
28 1) RECEIPT OF PAYMENT FROM THE TRANSFeree ON BEHALF OF THE OWNER; AND 2)  
29 TRANSFER OF THE LIEN(S) ON THE OWNER'S PROPERTY TO THE TRANSFeree.

30  
31 (OWNER(S) OR AUTHORIZED REPRESENTATIVE)

32 SUBSCRIBED AND SWORN TO BEFORE ME

33 ON THIS, THE \_\_\_\_ DAY OF \_\_\_\_\_,

34 20\_\_\_\_ BY (INSERT NAME OF SIGNER.)

35  
36 NOTARY PUBLIC, STATE OF NEW YORK

37 DATE SIGNED (INSERT NOTARY'S SEAL)

38 2. IF THE PROPERTY OWNER AUTHORIZES THE TRANSFER OF LIENS FOR MULTIPLE  
39 YEARS OR FOR MULTIPLE PROPERTY LIENS ASSESSED BY THE SAME TAXING  
40 DISTRICT, THE AUTHORIZATION FOR ALL OF THE LIENS MAY BE COMBINED INTO  
41 ONE FORM.

42 S 977-C. LIEN TRANSFER CERTIFICATE. 1. A CERTIFIED STATEMENT ISSUED  
43 UNDER THIS SECTION BY A TAXING DISTRICT FOR THE PURPOSE OF MEMORIALIZING  
44 THE TRANSFER OF A LIEN SHALL CONTAIN THE FOLLOWING INFORMATION AND SHALL  
45 BE IN SUBSTANTIALLY THE FOLLOWING FORM:

46 LIEN TRANSFER CERTIFICATE PURSUANT TO SECTION 977-C OF THE REAL  
47 PROPERTY TAX LAW

48 PROPERTY DESCRIPTION: (INSERT PHYSICAL ADDRESS AS WELL AS LEGAL  
49 DESCRIPTION)

50 TAX OR PROPERTY ACCOUNT NUMBER:

51 YEAR(S) OF LIEN ASSESSMENT: (INSERT YEAR(S) OF LIENS TRANSFERRED)

52 TAXING DISTRICT(S):

53 AMOUNTS PAID: (AMOUNT OF LIEN AND ANY LIEN CERTIFICATE(S) TRANSFERRED)

54 TAX CERTIFICATE NUMBER: TRANSFeree: (INSERT NAME OF TRANSFeree)

55 I, (INSERT NAME), (TITLE, E.G., TREASURER, TAX COLLECTOR, COMP-  
56 TROLLER, REAL PROPERTY DIRECTOR) FOR (TAXING DISTRICT(S), E.G., COUNTY,

CITY, VILLAGE, TOWN), CERTIFY THAT I HAVE RECEIVED AUTHORIZATION FROM THE OWNER(S) OF THE PROPERTY OR PROPERTIES LISTED ABOVE (OR ON THE ATTACHED EXHIBIT) TO TRANSFER THE LIEN(S) TO THE TRANSFEREE LISTED ABOVE; THAT TRANSFEREE HAS TENDERED THE AMOUNTS PAID TO THE NAMED TAXING DISTRICTS ON THE PROPERTY AS CONSIDERATION FOR A TRANSFER OF THE LIEN(S); AND THAT THE LIEN(S) HELD BY TAXING DISTRICTS ON THE PROPERTY FOR THE YEARS LISTED ABOVE ARE HEREBY TRANSFERRED TO TRANSFEREE IN ACCORDANCE WITH REAL PROPERTY TAX LAW SECTION 977-C. I HAVE ISSUED A RECEIPT TO TRANSFEREE IN CONJUNCTION WITH THIS CERTIFICATION REFLECTING THE PAYMENT FOR THE TRANSFER IN THE AMOUNT OF TAXES, PENALTIES, INTEREST, AND COLLECTION COSTS DUE.

(SIGNATURE OF TREASURER (TAX COLLECTOR, COMPTROLLER, REAL PROPERTY DIRECTOR)

SEAL OF TAXING DISTRICT

DATE: \_\_\_\_\_

(IF NO SEAL OF OFFICE CAN BE PROVIDED, SIGNATURE SHOULD BE NOTARIZED.)

2. IF A PROPERTY OWNER AUTHORIZES THE TRANSFER OF PROPERTY LIENS FOR MULTIPLE YEARS OR FOR MULTIPLE LIENS ASSESSED OR COLLECTED BY THE SAME TAXING DISTRICT, THE STATEMENT CERTIFYING THE TRANSFER OF THE LIENS SHALL BE COMBINED INTO ONE FORM.

3. A TAXING DISTRICT MAY CHARGE A REASONABLE FEE NOT TO EXCEED TWENTY-FIVE DOLLARS FOR EACH STATEMENT CERTIFYING THE TRANSFER OF THE LIENS ON PROPERTY.

S 977-D. LIEN PAYMENT CONTRACT. 1. A PROPERTY OWNER MAY ENTER INTO A LIEN PAYMENT CONTRACT WITH A TRANSFEREE. THE LIEN PAYMENT CONTRACT SHALL SET FORTH SUCH TERMS AND CONDITIONS TO WHICH THE TRANSFEREE AND THE PROPERTY OWNER MAY AGREE REGARDING THE PAYMENT OF THE TRANSFERRED LIEN TO THE TRANSFEREE.

2. THE TRANSFERRED LIEN SHALL SECURE ALL AMOUNTS OWED AS PERMITTED BY THE LIEN PAYMENT CONTRACT AND THIS SECTION.

3. ANY FEES TO EFFECT THE TRANSFER OF A LIEN OR TO SERVICE A TRANSFERRED LIEN MAY, AT THE PROPERTY OWNER'S REQUEST AND WRITTEN CONSENT, BE INCLUDED IN AND MADE A PART OF THE AMOUNTS OWED UNDER THE LIEN PAYMENT CONTRACT. IF THE SUBJECT PROPERTY IS OWNED AND OCCUPIED BY THE PROPERTY OWNER AS THE OWNER'S PRINCIPAL RESIDENCE, ADDITIONAL CHARGES TO EFFECT THE TRANSFER SHALL BE LIMITED AS FOLLOWS: AN APPLICATION FEE NOT TO EXCEED TWO HUNDRED FIFTY DOLLARS, FEES FOR TITLE CHARGES NOT TO EXCEED FOUR HUNDRED DOLLARS, REASONABLE AND CUSTOMARY ATTORNEY'S FEES NOT TO EXCEED ONE THOUSAND DOLLARS AND REASONABLE AND CUSTOMARY CLOSING COSTS NOT TO EXCEED FIVE HUNDRED DOLLARS. ALL COSTS AND FEES ASSOCIATED WITH ENFORCING THE RIGHTS OF THE TRANSFEREE UNDER THE TERMS OF THE LIEN PAYMENT CONTRACT AND THIS SECTION ALSO MAY BE INCLUDED IN THE AMOUNT DUE UNDER THE LIEN PAYMENT CONTRACT AND MAY BE LIMITED BY A COURT OF COMPETENT JURISDICTION. THE LIEN PAYMENT CONTRACT MAY ALSO PROVIDE THAT IN THE EVENT THAT THE PROPERTY OWNER INITIATES A BANKRUPTCY PROCEEDING, THE TRANSFEREE SHALL BE ENTITLED TO RECOVER ALL FEES AND COSTS INCURRED IN PROTECTING ITS RIGHTS IN THE PROCEEDING.

4. THE TRANSFEREE MAY COLLECT INTEREST ON THE AMOUNTS OWED UNDER THE LIEN PAYMENT CONTRACT AT THE RATE OF INTEREST CHARGED ON DELINQUENT LIENS BY THE TAXING DISTRICT THAT TRANSFERRED THE LIEN, EXCEPT THE RATE OF INTEREST COLLECTED BY THE TRANSFEREE SHALL NOT EXCEED ONE AND ONE-HALF PERCENT PER MONTH REGARDLESS OF THE INTEREST RATE CHARGED ON THE DELINQUENT LIENS BY THE TAXING DISTRICT THAT TRANSFERRED THE LIEN. THE AMOUNT OWED MAY INCLUDE TAXES, PENALTIES, INTEREST, FEES AND COSTS AS AGREED TO BETWEEN THE PROPERTY OWNER AND THE TRANSFEREE IN THE LIEN PAYMENT CONTRACT, BUT MAY NOT INCLUDE FUNDS ADVANCED TO THE PROPERTY

OWNER FOR ANY OTHER PURPOSE. IF THE PROPERTY OWNER OWNS AND OCCUPIES THE SUBJECT PROPERTY AS THE OWNER'S PRINCIPAL RESIDENCE, THE LIEN PAYMENT CONTRACT MAY NOT CONTAIN A PENALTY FOR EARLY PAYMENT OF THE AMOUNTS OWED UNDER THE LIEN PAYMENT CONTRACT.

5. NOTHING CONTAINED IN THIS SECTION SHALL BE DEEMED TO CREATE A MORTGAGE, NOTE OR OTHER INSTRUMENT OR LIEN GOVERNED BY ANY STATE OR FEDERAL LAW REGULATING MORTGAGE AGREEMENTS, NOR SHALL THE AMOUNT OWED UNDER THE LIEN PAYMENT CONTRACT BE CONSIDERED DEBT FOR PERSONAL, FAMILY OR HOUSEHOLD PURPOSES. THE LIEN PAYMENT CONTRACT SHALL BE DEEMED A CONTRACT FOR THE PAYMENT OF AMOUNTS OWING TO LOCAL TAXING DISTRICTS AND ASSOCIATED OBLIGATIONS AND SHALL BE GOVERNED BY THIS TITLE AND GENERAL PRINCIPLES OF CONTRACT LAW, EXCEPT FOR THE FORECLOSURE OF THE TRANSFERRED LIEN, WHICH IS SUBJECT TO THE RULES AND REGULATIONS GOVERNING MORTGAGE FORECLOSURES AS DETAILED IN THE REAL PROPERTY ACTIONS AND PROCEEDINGS LAW.

6. ONCE A YEAR, BUT NO LATER THAN THE FIRST OF FEBRUARY OF EACH YEAR, THE TRANSFEREE SHALL PROVIDE A STATEMENT OF ACCOUNT TO THE PROPERTY OWNER. EACH STATEMENT OF ACCOUNT SHALL INCLUDE NAME, ADDRESS AND TELEPHONE NUMBER OF THE SERVICER OF THE LIEN PAYMENT CONTRACT; THE TOTAL AMOUNT PAID IN THE PRIOR CALENDAR YEAR; THE TOTAL AMOUNT OF INTEREST PAID FOR THAT YEAR; AND THE AMOUNT REMAINING TO BE PAID UNDER THE LIEN PAYMENT CONTRACT.

7. IF THE PERSON OR ENTITY SERVICING THE LIEN PAYMENT CONTRACT CHANGES, THE TRANSFEREE SHALL SEND WRITTEN NOTICE TO THE PROPERTY OWNER OF THE NAME, ADDRESS AND TELEPHONE NUMBER OF THE NEW LIEN SERVICER WITHIN TEN BUSINESS DAYS OF THE CHANGE IN ADMINISTRATION.

S 977-E. ENFORCEMENT. 1. THE TRANSFEREE MAY FILE AN ACTION TO ENFORCE THE TERMS AND CONDITIONS OF THE TRANSFERRED LIEN AND THE LIEN PAYMENT CONTRACT, THE TRANSFEREE SHALL ENFORCE SAID CONTRACT PURSUANT TO ARTICLE THIRTEEN OF THE REAL PROPERTY ACTIONS AND PROCEEDINGS LAW.

2. THE TRANSFEREE IS ENTITLED TO RECOVER REASONABLE AND CUSTOMARY COSTS AND FEES TO FORECLOSE OR ENFORCE THE TRANSFERRED LIEN. THE COSTS AND FEES MUST BE APPROVED BY A COURT OF COMPETENT JURISDICTION AND THE PROPERTY TAX PAYOR MAY BE REQUIRED TO SUBMIT PROOF OF THEIR INCURRENCE TO THE COURT. RECOVERABLE FEES AND COSTS MAY INCLUDE:

- (A) ATTORNEY'S FEES;
- (B) CHARGES TO VERIFY OWNERSHIP OF THE PROPERTY, NOT TO EXCEED FOUR HUNDRED DOLLARS;
- (C) FEES FOR RECORDING NOTICES AND DOCUMENTS RELATED TO THE FORECLOSURE;
- (D) COSTS OF PROVIDING NOTICE, INCLUDING SERVICE OF PROCESS AND ADVERTISEMENT; AND
- (E) OTHER FEES AND COSTS LEGALLY REQUIRED TO FORECLOSE OR TO ENFORCE THE TRANSFERRED LIEN.

3. A FORECLOSURE OF A LIEN TRANSFERRED AS PROVIDED BY SECTION NINE HUNDRED SEVENTY-SEVEN-A OF THIS TITLE MAY NOT BE INSTITUTED WITHIN ONE YEAR FROM THE LATEST DATE ON WHICH THE LIEN IS RECORDED IN ALL COUNTIES IN WHICH THE PROPERTY IS LOCATED, UNLESS THE LIEN PAYMENT CONTRACT BETWEEN THE OWNER OF THE PROPERTY AND THE TRANSFEREE PROVIDES OTHERWISE.

4. NOTHING IN THIS SECTION SHALL BE DEEMED TO AFFECT THE RIGHTS OF A TAXING DISTRICT UNDER ARTICLE ELEVEN OF THIS CHAPTER.

S 977-F. LIEN REPAYMENT AND RELEASE. 1. THE PROPERTY OWNER MAY OBTAIN A RELEASE OF THE TRANSFERRED LIEN BY PAYING THE TRANSFEREE THE AMOUNT DUE UNDER THE LIEN PAYMENT CONTRACT AT ANY TIME AFTER THE TRANSFEREE FILES A LIS PENDENS IN CONNECTION WITH A FORECLOSURE PROCEEDING OF THE SUBJECT PROPERTY.

2. A PRIOR RECORDED FIRST LIEN MORTGAGEE MAY OBTAIN A RELEASE OF THE TRANSFERRED LIEN BY PAYING THE TRANSFEREE THE AMOUNT DUE UNDER THE LIEN PAYMENT CONTRACT:

(A) AT ANY TIME AFTER THE TRANSFEREE FILES A LIS PENDENS IN CONNECTION WITH A FORECLOSURE PROCEEDING OF THE SUBJECT PROPERTY;

(B) UPON PROVIDING THE TRANSFEREE AN AFFIDAVIT STATING THAT THE PROPERTY OWNER IS NINETY DAYS OR MORE DELINQUENT IN THE PAYMENT OF THE OWNER'S FIRST LIEN MORTGAGE;

(C) UPON PROVIDING THE TRANSFEREE AN AFFIDAVIT FROM THE PROPERTY OWNER AUTHORIZING THE PAYMENT AND RELEASE; OR

(D) AT THE TRANSFEREE'S DISCRETION.

3. IF A TRANSFEREE FORECLOSES ON A TRANSFERRED LIEN, THE PROPERTY OWNER OR THE SERVICER OF A PRIOR RECORDED FIRST LIEN MORTGAGE IS ENTITLED TO COMPEL CONVEYANCE OF THE FORECLOSED PROPERTY FROM THE OWNER AT THE TIME OF CONVEYANCE BY PAYING THE OWNER AT THE TIME OF CONVEYANCE:

(A) ONE HUNDRED TWENTY PERCENT OF THE AMOUNT PAID BY THE PURCHASER AT THE FORECLOSURE SALE; AND

(B) THE AMOUNT REASONABLY SPENT BY THE PURCHASER IN CONNECTION WITH THE MAINTENANCE AND SAFE KEEPING OF THE PROPERTY PLUS THE LEGAL JUDGMENT RATE OF RETURN ON THAT AMOUNT. THE PROPERTY PURCHASER SHALL BE ENTITLED TO RECOVER ONLY THOSE MAINTENANCE AND SAFE KEEPING COSTS FOR WHICH THE PURCHASER CAN PROVIDE WRITTEN PROOF.

4. THE RIGHT OF REPAYMENT AND CONVEYANCE PROVIDED BY THIS SECTION MAY BE EXERCISED NOT LATER THAN THE ONE HUNDRED EIGHTIETH DAY AFTER THE DATE ON WHICH THE REFERENCE'S DEED IS FILED IN THE OFFICE OF THE COUNTY CLERK OF THE COUNTY WHERE THE PROPERTY IS SITUATED.

S 977-G. COLLECTION OF LIEN INFORMATION. 1. TWICE ANNUALLY, EACH TAXING DISTRICT SHALL PROVIDE THE SUPERINTENDENT OF FINANCIAL SERVICES A REPORT, IN SPREADSHEET OR COMMA DELIMITED ELECTRONIC FORMAT, OF ALL REAL PROPERTY ACCOUNTS IN SAID TAXING DISTRICT THAT HAVE UNPAID PROPERTY TAXES. THE REPORTS SHALL BE DUE ON OR AROUND JANUARY FIRST AND OCTOBER FIRST. THE JANUARY REPORT SHALL CONTAIN A LISTING OF ALL TAX ACCOUNTS THAT SHOW REAL PROPERTY TAXES DUE. THE OCTOBER REPORT SHALL CONTAIN A LISTING OF ALL TAX ACCOUNTS THAT SHOW REAL PROPERTY TAXES DELINQUENT. FOR EACH ACCOUNT, SAID LISTINGS SHALL INCLUDE THE DATA FROM THE TAX ROLL OF THE TAXING DISTRICT, INCLUDING BUT NOT LIMITED TO THE PROPERTY OWNER'S NAME AND ADDRESS, THE PROPERTY ADDRESS, THE PROPERTY PARCEL IDENTIFIER, THE PROPERTY TYPE CLASSIFICATION CODE (FOR EXAMPLE, AGRICULTURAL, RESIDENTIAL, COMMERCIAL OR VACANT LAND), THE ASSESSED VALUE OF THE REAL PROPERTY AND THE IMPROVEMENTS THEREON, THE EXEMPTIONS, IF ANY, ON THE PROPERTY AND THE YEAR(S) AND AMOUNT DUE OR DELINQUENT.

2. THE SUPERINTENDENT OF FINANCIAL SERVICES SHALL CONSOLIDATE THE REPORTS FROM ALL TAXING DISTRICTS. THE SUPERINTENDENT OF FINANCIAL SERVICES SHALL MAKE THE CONSOLIDATED REPORT AVAILABLE TO ANY PERSON UPON REQUEST, IN SPREADSHEET OR COMMA DELIMITED ELECTRONIC FORMAT, AT A REASONABLE PRICE NOT TO EXCEED FIVE HUNDRED DOLLARS.

3. THE SUPERINTENDENT OF FINANCIAL SERVICES SHALL PROMULGATE RULES TO IMPLEMENT THIS SECTION.

S 3. This act shall take effect on the ninetieth day after it shall have become a law.