

STATE OF NEW YORK

7186

2025-2026 Regular Sessions

IN SENATE

April 3, 2025

Introduced by Sen. CLEARE -- read twice and ordered printed, and when printed to be committed to the Committee on Cities 1

AN ACT to amend the real property tax law and the administrative code of the city of New York, in relation to prohibiting the sale of tax liens by a tax district in a city with a population of one million or more

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

1 Section 1. Paragraph (a) of subdivision 1 of section 1190 of the real
2 property tax law, as amended by chapter 149 of the laws of 2003, is
3 amended to read as follows:

4 (a) Notwithstanding any general or special law to the contrary, a tax
5 district may enter into a contract to sell some or all of the delinquent
6 tax liens held by it to the state of New York municipal bond bank agency
7 created pursuant to section twenty-four hundred thirty-three of the
8 public authorities law, hereinafter referred to as the "bond bank", or
9 to one or more tax lien entities created by the bond bank pursuant to
10 section twenty-four hundred thirty-five-b of the public authorities law.
11 A tax district may enter into such a contract whether or not it is
12 otherwise subject to the provisions of this article[~~, provided, however,~~
13 ~~that any county, city or town that is not subject to the provisions of~~
14 ~~this article pursuant to subdivision two of section eleven hundred four~~
15 ~~of this article may continue to enforce the collection of delinquent~~
16 ~~taxes, including through the sale of tax liens, pursuant to a county~~
17 ~~charter, city charter, administrative code or special law]. Notwith-
18 standing any provision of law to the contrary, no tax district in a city
19 with a population of one million or more shall sell some or all of the
20 tax liens held by it.~~

21 § 2. Subdivision b of section 11-319 of the administrative code of the
22 city of New York is amended by adding a new paragraph 15 to read as
23 follows:

EXPLANATION--Matter in italics (underscored) is new; matter in brackets
[-] is old law to be omitted.

LBD11523-01-5

1 15. Notwithstanding any provision of law to the contrary, on and after
2 the effective date of this subdivision, no tax lien shall be sold pursu-
3 ant to this chapter.

4 § 3. This act shall take effect on the first of January next succeed-
5 ing the date on which it shall have become a law.