S T A T E O F N E W Y O R K

3639

2009-2010 Regular Sessions

I N S E N A T E

March 25, 2009

Introduced by Sen. SQUADRON -- (at request of the Department of Taxation and Finance) -- read twice and ordered printed, and when printed to be committed to the Committee on Local Government

AN ACT to amend the real property tax law, in relation to notice of commencement of real property tax lien foreclosure petitions

THE PEOPLE OF THE STATE OF NEW YORK, REPRESENTED IN SENATE AND ASSEMBLY, DO ENACT AS FOLLOWS:

Section 1. Subparagraph (i) of paragraph (b) of subdivision 1 of section 1125 of the real property tax law, as added by chapter 415 of the laws of 2006, is amended to read as follows:

(i) Such notice shall be sent to each such party both by certified mail and ordinary first class mail, subject to the provisions of [paragraph] SUBPARAGRAPH (iv) of this paragraph. The notice shall be deemed received unless both the certified mailing and the ordinary first class mailing are returned by the United States postal service within forty-five days after being mailed. In that event, the enforcing officer or his or her agent shall attempt to obtain an alternative mailing address from the United States postal service. WHEN NOTICE IS REQUIRED TO BE SENT TO THE COMMISSIONER OF TAXATION AND FINANCE, AN ALTERNATIVE NOTICE MAY BE USED BY THE ENFORCING OFFICER, IN ACCORDANCE WITH INSTRUCTIONS PRESCRIBED BY THE COMMISSIONER OF TAXATION AND FINANCE.

S 2. This act shall take effect immediately.

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

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