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

4656

2009-2010 Regular Sessions

I N S E N A T E

April 27, 2009

Introduced by Sen. FOLEY -- read twice and ordered printed, and when printed to be committed to the Committee on Local Government

AN ACT to amend the Suffolk county tax act, in relation to the sale of delinquent tax liens on brownfields property

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

Section 1. Chapter 311 of the laws of 1920 constituting the Suffolk county tax act is amended by adding a new section 46-a to read as follows:

S 46-A. THE COUNTY SHALL HAVE THE RIGHT TO ENTER INTO CONTRACTS TO SELL SOME OR ALL OF ITS DELINQUENT TAX LIENS ON PROPERTY IDENTIFIED AS BROWNFIELD SITES PURSUANT TO SECTION 27-1405 OF THE ENVIRONMENTAL CONSERVATION LAW, HELD BY SUCH COUNTY TO ONE OR MORE PRIVATE PARTIES SUBJECT TO THE FOLLOWING CONDITIONS:

(A) THE CONSIDERATION TO BE PAID MAY BE MORE OR LESS THAN THE FACE AMOUNT OF THE TAX LIENS SOLD.

(B) THE COUNTY SHALL SET THE TERMS AND CONDITIONS OF THE CONTRACT OF SALE AND ALL PRIOR CONTRACTS OF SALE SHALL BE DEEMED VALID AND SHALL BE ENFORCED UNDER THIS ACT AND THAT THE COUNTY MAY REQUIRE THE PURCHASER TO REMEDIATE THE PROPERTY IN ACCORDANCE WITH THE PROVISIONS OF TITLE 17 OF ARTICLE 27 OF THE ENVIRONMENTAL CONSERVATION LAW AND TO PROMOTE INVESTMENT IN AND DEVELOPMENT OF SUCH PARCELS.

(C) THE COUNTY SHALL PROVIDE PROPERTY OWNERS WITH AT LEAST THIRTY DAYS ADVANCE NOTICE OF SUCH SALE IN THE SAME FORM AND MANNER AS IS PROVIDED BY SUBDIVISION 2 OF SECTION 1190 OF THE REAL PROPERTY TAX LAW AND SHALL BE DONE BY REGULAR MAIL TO THE LAST KNOWN ADDRESS. FAILURE TO PROVIDE SUCH NOTICE BY THE COUNTY SHALL NOT IN ANY WAY AFFECT THE VALIDITY OF ANY SUCH SALE OF A TAX LIEN OR TAX LIENS OR THE VALIDITY OF THE TAXES OR INTEREST PRESCRIBED BY LAW WITH RESPECT THERETO.

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

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(D) THE SALE OF A TAX LIEN PURSUANT TO THIS ACT SHALL NOT OPERATE TO SHORTEN THE OTHERWISE APPLICABLE REDEMPTION PERIOD OR CHANGE THE OTHERWISE APPLICABLE INTEREST RATE.

(E) UPON THE EXPIRATION OF THE REDEMPTION PERIOD PRESCRIBED BY LAW, THE PURCHASER OF A DELINQUENT TAX LIEN, OR ITS SUCCESSORS OR ASSIGNS, MAY FORECLOSE THE LIEN AS IN AN ACTION TO FORECLOSE A MORTGAGE AS PROVIDED IN SECTION 1194 OF THE REAL PROPERTY TAX LAW. THE PROCEDURE IN SUCH ACTION SHALL BE THE PROCEDURE PRESCRIBED BY ARTICLE 13 OF THE REAL PROPERTY ACTIONS AND PROCEEDINGS LAW FOR THE FORECLOSURE OF MORTGAGES. AT ANY TIME FOLLOWING THE COMMENCEMENT OF AN ACTION TO FORECLOSE A LIEN, THE AMOUNT REQUIRED TO REDEEM THE LIEN, OR THE AMOUNT RECEIVED UPON SALE OF A PROPERTY, SHALL INCLUDE ATTORNEY'S FEES, COURT COSTS, TITLE FEES, SERVICE OF PROCESS FEES, AND OTHER DISBURSEMENTS ALLOWED BY A COURT OF COMPETENT JURISDICTION UPON THE FILING OF SAID COURT WITH PROOF OF SAID EXPENSES.

(F) THE PROVISIONS OF TITLE 5 OF ARTICLE 11 OF THE REAL PROPERTY TAX LAW SHALL APPLY SO FAR AS IS PRACTICABLE TO A CONTRACT FOR THE SALE OF TAX LIENS PURSUANT TO THIS ACT.

S 2. This act shall take effect immediately.