

1 TAXES IN FULL. ALLOWING PROPERTY OWNERS TO INCREASE THE PAYMENT TERM
2 WILL HELP ALLEVIATE THE PRESSURE ON THESE ALREADY FINANCIALLY STRESSED
3 RESIDENTS AND BUSINESS OWNERS. MOREOVER, LOCAL GOVERNMENTS WILL INCREASE
4 THEIR REVENUE COLLECTIONS AND SPEND LESS ON ACTIONS TO COLLECT UNPAID
5 TAXES, SUCH AS TAX LIEN SALES AND TAX LIEN FORECLOSURES, BECAUSE THE
6 PROPERTY TAX PAYORS WILL PAY TAXES IN FULL, ALL AT ONCE.

7 S 961. DEFINITIONS. AS USED IN THIS TITLE THE FOLLOWING TERMS SHALL
8 HAVE THE FOLLOWING MEANINGS:

9 1. "PROPERTY TAX PAYOR" MEANS A PERSON WHO ADVANCES MONEY FOR THE
10 PAYMENT OF REAL PROPERTY TAXES DIRECTLY TO A TAXING DISTRICT AT THE
11 REQUEST OF A PROPERTY OWNER. ALSO REFERRED TO AS A "TRANSFeree."

12 2. "PROPERTY TAX PAYMENT" MEANS THE AMOUNT OF MONEY ADVANCED FOR THE
13 PAYMENT OF PROPERTY TAXES PURSUANT TO A PROPERTY TAX LIEN TRANSFER
14 AUTHORIZATION AND PROPERTY TAX LIEN PAYMENT AGREEMENT.

15 3. "TAX LIEN TRANSFER AUTHORIZATION" SHALL HAVE THE MEANING AS SET
16 FORTH IN SECTION NINE HUNDRED SIXTY-THREE OF THIS TITLE.

17 4. "TAX LIEN TRANSFER CERTIFICATE" SHALL HAVE THE MEANING AS SET FORTH
18 IN SECTION NINE HUNDRED SIXTY-FOUR OF THIS TITLE.

19 5. "PROPERTY TAX LIEN PAYMENT AGREEMENT" SHALL HAVE THE MEANING AS SET
20 FORTH IN SECTION NINE HUNDRED SIXTY-FIVE OF THIS TITLE.

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

23 7. "TRANSFeree" MEANS A PERSON WHO ADVANCES MONEY FOR THE PAYMENT OF
24 REAL PROPERTY TAXES DIRECTLY TO A TAXING DISTRICT AT THE REQUEST OF A
25 PROPERTY OWNER TO WHOM A PROPERTY TAX LIEN IS TRANSFERRED. ALSO REFERRED
26 TO AS A "PROPERTY TAX PAYOR."

27 8. "TAXING DISTRICT" SHALL MEAN ANY LOCAL GOVERNMENT ENTITY (INCLUD-
28 ING, FOR EXAMPLE, ANY CITY, TOWN, VILLAGE, COUNTY, SCHOOL DISTRICT, OR
29 SPECIAL DISTRICT) THAT IMPOSES TAXES, SPECIAL AD VALOREM LEVIES, OR
30 SPECIAL ASSESSMENTS ON REAL PROPERTY.

31 S 962. TAX LIEN TRANSFER. 1. A PROPERTY OWNER MAY EXECUTE A DOCUMENT
32 AS DETAILED HEREIN IN THE FORM OF A TAX LIEN TRANSFER AUTHORIZATION THAT
33 CONSENTS TO AND AUTHORIZES THE TRANSFER OF THE PROPERTY TAX LIENS ON THE
34 OWNER'S PROPERTY FROM A TAXING DISTRICT TO A PROPERTY TAX PAYOR IF THE
35 PROPERTY TAX PAYOR PAYS THE PROPERTY TAX PAYMENT ON BEHALF OF THE PROP-
36 ERTY OWNER.

37 2. UPON RECEIPT BY THE TAXING DISTRICT OF THE PROPERTY OWNER'S TAX
38 LIEN TRANSFER AUTHORIZATION AND THE PROPERTY TAX PAYMENT FROM THE PROP-
39 ERTY TAX PAYOR, THE REAL PROPERTY TAX LIEN SHALL BE TRANSFERRED FROM THE
40 TAXING DISTRICT TO THE PROPERTY TAX PAYOR AS REFLECTED IN A TAX LIEN
41 TRANSFER CERTIFICATE. THE TAX LIEN TRANSFER CERTIFICATE AS DETAILED IN
42 SECTION NINE HUNDRED SIXTY-FOUR OF THIS TITLE SHALL CERTIFY THAT THE
43 TAXING DISTRICT RECEIVED WRITTEN AUTHORIZATION FROM THE PROPERTY OWNER
44 TO TRANSFER THE TAXES OWED; THAT THE PROPERTY TAX PAYOR PAID THE PROPER
45 AMOUNT OWED BY THE PROPERTY OWNER; AND THAT THE TAXING DISTRICT'S LIENS
46 ARE TRANSFERRED TO THE PROPERTY TAX PAYOR IN THE AMOUNTS LISTED IN THE
47 TAX LIEN TRANSFER CERTIFICATE.

48 3. THE TRANSFeree, OR ITS HEIRS AND ASSIGNS, SHALL HAVE THE SAME
49 RIGHTS, REMEDIES, AND PRIORITIES AS THE TAXING DISTRICT, SUBJECT TO THE
50 TRANSFERRING TERMS AND CONDITIONS OF THE PROPERTY TAX LIEN PAYMENT
51 AGREEMENT AND THIS SECTION. THE TAX LIEN TRANSFER CERTIFICATE MAY NOT
52 PERMIT THE PROPERTY TAX PAYOR TO ACT UPON THE TAX LIEN REPRESENTED BY
53 THE TAX LIEN TRANSFER CERTIFICATE EXCEPT FOR ACTIONS NECESSARY TO FORE-
54 CLOSE THE LIEN OR TO COLLECT THE AMOUNTS OWED AS PROVIDED FOR IN THE TAX
55 LIEN TRANSFER CERTIFICATE AND THE PROPERTY TAX LIEN PAYMENT AGREEMENT.

1 4. THE TAX LIEN TRANSFER CERTIFICATE SHALL BE RECORDED IN THE COUNTY
2 CLERK'S OFFICE WHERE THE PROPERTY IS SITUATED, AND THE PROPERTY TAX
3 PAYOR SHALL PAY ANY STATUTORY FEE FOR SAID RECORDING.

4 S 963. TAX LIEN TRANSFER AUTHORIZATION. 1. A DOCUMENT BY A PROPERTY
5 OWNER AUTHORIZING THE TRANSFER OF TAX LIENS MUST CONTAIN THE FOLLOWING
6 INFORMATION AND BE IN SUBSTANTIALLY THE FOLLOWING FORM:

7 TAX LIEN TRANSFER AUTHORIZATION PURSUANT TO REAL PROPERTY TAX LAW
8 SECTION 963

9 PROPERTY OWNER:

10 PARCEL IDENTIFICATION:

11 TAX YEARS:

12 AMOUNT DUE: (INCLUDE ALL TAXES, PENALTIES, INTEREST, COSTS AND FEES)

13 TAX ACCOUNT NUMBER:

14 I (NAME OF OWNER(S) OR OWNER'S AUTHORIZED REPRESENTATIVE) OWN(S) THE
15 REAL PROPERTY LOCATED IN THE COUNTY OF (CITY, VILLAGE OR TOWN), ("TAXING
16 DISTRICT") WITH THE STREET ADDRESS KNOWN AS, AND AS MORE FULLY DESCRIBED
17 BY ITS LEGAL DESCRIPTION AS: (INSERT STREET AND LEGAL ADDRESSES.)

18 PURSUANT TO SECTION 963 OF THE REAL PROPERTY TAX LAW, I HEREBY AUTHORIZE
19 THE TREASURER (TAX COLLECTOR, COMPTROLLER, REAL PROPERTY DIRECTOR) TO
20 TRANSFER THE LIEN HELD ON THE PROPERTY LISTED ABOVE TO (NAME OF PERSON
21 OR ENTITY) ("TRANSFeree"). I HEREBY AUTHORIZE THE ABOVE-NAMED TRANSFeree
22 TO TENDER PAYMENT IN CONSIDERATION FOR THE TRANSFER OF THE TAX LIEN IN
23 AN AMOUNT EQUAL TO ALL TAXES, PENALTIES, INTEREST, AND COLLECTION COSTS
24 IMPOSED BY THE TAXING DISTRICT ON THE REAL PROPERTY, DESCRIBED ABOVE,
25 FOR THE TAX YEARS LISTED HEREIN: (LIST TAX YEARS, TAX AMOUNTS AND TAX
26 CERTIFICATE NUMBER(S)). I FURTHER AUTHORIZE AND DIRECT THE TAXING
27 DISTRICT TO ISSUE A TAX RECEIPT WITH THE TAXING DISTRICT'S SEAL TO THE
28 TRANSFeree AND TO CERTIFY 1) RECEIPT OF PAYMENT FROM THE TRANSFeree ON
29 BEHALF OF THE OWNER; AND 2) TRANSFER OF THE TAX LIEN ON THE OWNER'S
30 PROPERTY TO THE TRANSFeree.

31 _____ (OWNER(S) OR AUTHORIZED REPRESENTATIVE)
32 SUBSCRIBED AND SWORN TO BEFORE ME ON THIS, THE ____ DAY OF _____,
33 20____ BY (INSERT NAME OF SIGNER.)
34

35 NOTARY PUBLIC, STATE OF NEW YORK

36 DATE SIGNED (INSERT NOTARY'S SEAL)

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

41 S 964. TAX LIEN TRANSFER CERTIFICATE. 1. A CERTIFIED STATEMENT ISSUED
42 UNDER THIS SECTION BY A TAXING DISTRICT FOR THE PURPOSE OF MEMORIALIZING
43 THE TRANSFER OF A TAX LIEN SHALL CONTAIN THE FOLLOWING INFORMATION AND
44 SHALL BE IN SUBSTANTIALLY THE FOLLOWING FORM:

45 TAX LIEN TRANSFER CERTIFICATE PURSUANT TO SECTION 964 OF THE REAL PROP-
46 erty TAX LAW

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

49 TAX ACCOUNT NUMBER:

50 TAX YEARS DUE: (INSERT YEAR(S) OF TAX LIENS TRANSFERRED)

51 TAXING DISTRICT(S):

52 AMOUNTS PAID: (AMOUNT OF TAXES DUE AND ANY TAX LIEN CERTIFICATE(S)
53 TRANSFERRED)

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

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

1 VILLAGE, TOWN), CERTIFY THAT I HAVE RECEIVED AUTHORIZATION FROM THE
2 OWNER OF THE PROPERTY OR PROPERTIES LISTED ABOVE (OR ON THE ATTACHED
3 EXHIBIT) TO TRANSFER THE TAX LIEN(S) TO THE TRANSFEREE LISTED ABOVE;
4 THAT TRANSFEREE HAS MADE PAYMENT OF THE AMOUNTS PAID TO THE NAMED TAXING
5 DISTRICTS ON THE PROPERTY AS CONSIDERATION FOR A TRANSFER OF THE TAX
6 LIEN(S), AND THAT THE TAX LIEN(S) HELD BY TAXING DISTRICTS ON THE PROP-
7 ERTY FOR THE TAX YEARS LISTED ABOVE ARE HEREBY TRANSFERRED TO TRANSFEREE
8 IN ACCORDANCE WITH REAL PROPERTY TAX LAW SECTION 964. I HAVE ISSUED A
9 RECEIPT TO TRANSFEREE IN CONJUNCTION WITH THIS CERTIFICATION REFLECTING
10 THE PAYMENT FOR THE TRANSFER IN THE AMOUNT OF TAXES, PENALTIES, INTER-
11 EST, AND COLLECTION COSTS DUE. THE TAX LIEN IS TRANSFERRED TO THE TRANS-
12 FEREE EFFECTIVE THIS DATE.

13 _____ (SIGNATURE OF TREASURER (TAX
14 COLLECTOR, COMPTROLLER, REAL PROPERTY DIRECTOR)
15 SEAL OF TAXING DISTRICT DATE: _____

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

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

21 3. A TAXING DISTRICT MAY CHARGE A REASONABLE FEE NOT TO EXCEED \$25.00
22 FOR EACH STATEMENT CERTIFYING THE TRANSFER OF THE TAX LIENS ON PROPERTY.

23 S 965. PROPERTY TAX LIEN PAYMENT AGREEMENT. 1. A PROPERTY OWNER MAY
24 ENTER INTO A PROPERTY TAX LIEN PAYMENT AGREEMENT WITH A PROPERTY TAX
25 PAYOR.

26 2. SAID AGREEMENT SHALL SET FORTH SUCH TERMS AND CONDITIONS TO WHICH
27 THE TRANSFEREE AND THE PROPERTY OWNER MAY AGREE REGARDING THE REPAYMENT
28 OF THE TAX LIEN TO THE TRANSFEREE.

29 3. ANY FEES TO EFFECT OR SERVICE A TRANSFERRED LIEN MAY, AT THE PROP-
30 ERTY OWNER'S REQUEST AND WRITTEN CONSENT, BE CONTAINED IN AND MADE A
31 PART OF THE AMOUNTS OWED UNDER THE PROPERTY TAX LIEN PAYMENT AGREEMENT
32 AND THE AMOUNTS SECURED BY THE TRANSFERRED TAX LIEN. IF THE SUBJECT
33 PROPERTY IS OWNED AND OCCUPIED BY THE PROPERTY OWNER, THE ADDITIONAL
34 FEES CONTRACTED FOR IN THE PROPERTY TAX LIEN PAYMENT AGREEMENT SHALL BE
35 LIMITED AS FOLLOWS: AN APPLICATION FEE NOT TO EXCEED TWO HUNDRED FIFTY
36 DOLLARS, A FEE FOR TITLE CHARGES NOT TO EXCEED FOUR HUNDRED DOLLARS,
37 REASONABLE AND CUSTOMARY ATTORNEY'S FEES NOT TO EXCEED ONE THOUSAND
38 DOLLARS, AND REASONABLE AND CUSTOMARY CLOSING COSTS NOT TO EXCEED FIVE
39 HUNDRED DOLLARS. THE PROPERTY TAX LIEN PAYMENT AGREEMENT MAY PROVIDE
40 THAT IN THE EVENT THAT THE PROPERTY OWNER INITIATES A BANKRUPTCY
41 PROCEEDING, THE PROPERTY TAX PAYOR SHALL BE ENTITLED TO RECOVER ALL
42 FEES, INTEREST AND COSTS INCURRED IN PROTECTING ITS RIGHTS IN SAID BANK-
43 RUPTCY.

44 4. THE PROPERTY TAX PAYOR MAY COLLECT INTEREST NOT TO EXCEED 1.5% PER
45 MONTH ON THE AMOUNT OWED ACCORDING TO THE TAX LIEN PAYMENT AGREEMENT.
46 THE AMOUNT OWED MAY INCLUDE TAXES, PENALTIES, INTEREST, FEES, AND COSTS
47 AS AGREED TO BETWEEN THE PROPERTY OWNER AND THE PROPERTY TAX PAYOR, BUT
48 MAY NOT INCLUDE FUNDS ADVANCED TO THE PROPERTY OWNER FOR ANY OTHER
49 PURPOSE. IF THE PROPERTY OWNER OWNS AND OCCUPIES THE SUBJECT PROPERTY AS
50 HIS PRIMARY RESIDENCE, THE AGREEMENT MAY NOT CONTAIN A PENALTY FOR EARLY
51 PAYMENT OF THE AMOUNTS OWED UNDER THE AGREEMENT.

52 5. NOTHING CONTAINED WITHIN THIS SECTION SHALL BE DEEMED TO CREATE A
53 MORTGAGE, NOTE OR OTHER INSTRUMENT GOVERNED BY ANY LAW, STATE OR FEDER-
54 AL, REGULATING MORTGAGE AGREEMENTS, AND THE TAX LIEN PAYMENT AGREEMENT
55 SHALL BE DEEMED A CONTRACT FOR THE PAYMENT OF TAXES AND ASSOCIATED OBLI-
56 GATIONS AND SHALL BE GOVERNED BY THIS TITLE AND GENERAL PRINCIPLES OF

1 CONTRACT LAW, EXCEPT FOR THE FORECLOSURE OF SAID AGREEMENT, WHICH IS
2 SUBJECT TO THE RULES AND REGULATIONS AS GOVERNING MORTGAGE FORECLOSURES
3 AS DETAILED IN THE REAL PROPERTY ACTIONS AND PROCEEDINGS LAW.

4 S 966. FORECLOSURE. 1. IF AT ANY TIME THE PROPERTY TAX PAYOR FILES TO
5 FORECLOSE UPON THE TERMS AND CONDITIONS OF THE PROPERTY TAX AGREEMENT,
6 THE PROPERTY TAX PAYOR SHALL FORECLOSE PURSUANT TO REAL PROPERTY ACTIONS
7 AND PROCEEDINGS LAW AS IF FORECLOSING A MORTGAGE.

8 2. THE PROPERTY TAX PAYOR IS ENTITLED TO RECOVER REASONABLE AND
9 CUSTOMARY COSTS AND FEES IN A FORECLOSURE PROCEEDING. THE COSTS AND FEES
10 MUST BE APPROVED BY A COURT OF COMPETENT JURISDICTION, AND THE PROPERTY
11 TAX PAYOR MAY BE REQUIRED TO SUBMIT PROOF OF THEIR INCURRENCE TO THE
12 COURT. RECOVERABLE FEES AND COSTS MAY INCLUDE:

13 A. ATTORNEY'S FEES;

14 B. CHARGES TO VERIFY OWNERSHIP OF THE PROPERTY, NOT TO EXCEED FOUR
15 HUNDRED DOLLARS;

16 C. FEES FOR RECORDING NOTICES AND DOCUMENTS RELATED TO THE FORECLO-
17 SURE;

18 D. COSTS OF PROVIDING NOTICE, INCLUDING SERVICE OF PROCESS AND ADVER-
19 TISEMENT; AND

20 E. OTHER FEES AND COSTS LEGALLY REQUIRED TO FORECLOSE.

21 3. A FORECLOSURE OF A TAX LIEN TRANSFERRED AS PROVIDED BY SECTION NINE
22 HUNDRED SIXTY-TWO OF THIS TITLE MAY NOT BE INSTITUTED WITHIN ONE YEAR
23 FROM THE DATE ON WHICH THE LIEN IS RECORDED IN ALL COUNTIES IN WHICH THE
24 PROPERTY IS LOCATED, UNLESS THE TAX LIEN PAYMENT AGREEMENT BETWEEN THE
25 OWNER OF THE PROPERTY AND THE TRANSFEREE PROVIDES OTHERWISE. A FORECLO-
26 SURE PROCEEDING TO COLLECT THE AMOUNT OWED PURSUANT TO A TRANSFERRED TAX
27 LIEN OR A PROPERTY TAX LIEN PAYMENT AGREEMENT MAY NOT BE INITIATED IF
28 THE TAXING DISTRICT WOULD BE BARRED FROM INSTITUTING A PROCEEDING DUE TO
29 THE STATUTE OF LIMITATIONS.

30 4. NOTHING IN THIS SECTION SHALL BE DEEMED TO AFFECT THE RIGHTS OF A
31 TAXING DISTRICT UNDER ARTICLE ELEVEN OF THIS CHAPTER OR AFFECT OR EXTEND
32 THE REDEMPTION PERIOD, SUBJECT TO SECTION NINE HUNDRED SIXTY-SEVEN OF
33 THIS TITLE.

34 S 967. REDEMPTION. 1. THE PROPERTY OWNER OR A PRIOR RECORDED FIRST
35 LIEN MORTGAGEE MAY OBTAIN A RELEASE OF THE TRANSFERRED TAX LIEN BY
36 PAYING THE PROPERTY TAX PAYOR ALL AMOUNTS DUE UNDER THE PROPERTY TAX
37 LIEN PAYMENT AGREEMENT AT ANY TIME AFTER THE PROPERTY TAX PAYOR FILES A
38 LIS PENDENS IN CONNECTION WITH A FORECLOSURE PROCEEDING OF THE SUBJECT
39 PROPERTY. IF A PROPERTY TAX PAYOR FORECLOSURES ON A TAX LIEN TRANSFERRED
40 AS PROVIDED BY SECTION NINE HUNDRED SIXTY-TWO OF THIS TITLE, THE PERSON
41 WHOSE PROPERTY IS SOLD AS PROVIDED BY SECTION NINE HUNDRED SIXTY-SIX OF
42 THIS TITLE OR THE MORTGAGE SERVICER OF A PRIOR RECORDED FIRST MORTGAGE
43 LIEN MORTGAGEE IS ENTITLED TO REDEEM THE FORECLOSED PROPERTY FROM THE
44 OWNER AT THE TIME OF REDEMPTION BY PAYING THE OWNER AT THE TIME OF
45 REDEMPTION:

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

48 (B) THE AMOUNT REASONABLY SPENT BY THE PURCHASER IN CONNECTION WITH
49 THE MAINTENANCE AND SAFE KEEPING OF THE PROPERTY PLUS THE LEGAL JUDGMENT
50 RATE OF RETURN ON THAT AMOUNT. THE PROPERTY PURCHASER SHALL ONLY BE
51 ENTITLED TO RECOVER THE COSTS CONTAINED WITHIN THIS PARAGRAPH IF THE
52 PURCHASER PROVIDES WRITTEN PROOF OF ANY AND ALL COSTS INCURRED IN THE
53 UPKEEP OF THE PROPERTY PRIOR TO REDEMPTION.

54 2. THE RIGHT OF REDEMPTION PROVIDED BY THIS SECTION MAY BE EXERCISED
55 NOT LATER THAN THE ONE HUNDRED EIGHTIETH DAY AFTER THE DATE ON WHICH THE

1 REFEREE'S DEED IS FILED IN THE OFFICE OF THE COUNTY CLERK OF THE COUNTY
2 WHERE THE PROPERTY IS SITUATED.

3 S 968. DISTRIBUTION OF TAX LIEN INFORMATION. 1. TWICE ANNUALLY, EACH
4 TAXING DISTRICT SHALL PROVIDE THE STATE COMPTROLLER A REPORT, IN SPREAD-
5 SHEET OR COMMA DELIMITED ELECTRONIC FORMAT, OF ALL REAL PROPERTY
6 ACCOUNTS IN SAID TAXING DISTRICT THAT HAVE UNPAID PROPERTY TAXES. THE
7 REPORTS SHALL BE DUE ON OR AROUND JANUARY FIRST AND OCTOBER FIRST. THE
8 JANUARY REPORT SHALL CONTAIN A LISTING OF ALL TAX ACCOUNTS THAT SHOW
9 REAL PROPERTY TAXES DUE. THE OCTOBER REPORT SHALL CONTAIN A LISTING OF
10 ALL TAX ACCOUNTS THAT SHOW REAL PROPERTY TAXES DELINQUENT. FOR EACH
11 ACCOUNT, SAID LISTINGS SHALL INCLUDE THE DATA FROM THE TAX ROLL OF THE
12 TAXING DISTRICT, INCLUDING BUT NOT LIMITED TO THE PROPERTY OWNER'S NAME
13 AND ADDRESS, THE PROPERTY ADDRESS, THE PROPERTY PARCEL IDENTIFIER, THE
14 PROPERTY TYPE CLASSIFICATION CODE (FOR EXAMPLE, AGRICULTURAL, RESIDEN-
15 TIAL, COMMERCIAL, OR VACANT LAND), THE ASSESSED VALUE OF THE REAL PROP-
16 erty AND THE IMPROVEMENTS THEREON, THE EXEMPTIONS, IF ANY, ON THE PROP-
17 erty, AND THE YEAR(S) AND AMOUNT DUE OR DELINQUENT.

18 2. THE STATE COMPTROLLER SHALL CONSOLIDATE THE REPORTS FROM ALL TAXING
19 DISTRICTS. THE STATE COMPTROLLER SHALL MAKE THE CONSOLIDATED REPORT
20 AVAILABLE TO ANY PERSON UPON REQUEST, IN SPREADSHEET OR COMMA DELIMITED
21 ELECTRONIC FORMAT, AT A REASONABLE PRICE NOT TO EXCEED FIVE HUNDRED
22 DOLLARS.

23 3. THE STATE COMPTROLLER SHALL PROMULGATE RULES TO IMPLEMENT THIS
24 SECTION.

25 S 2. This act shall take effect on the ninetieth day after it shall
26 have become a law.