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

7081

2011-2012 Regular Sessions

I N A S S E M B L Y

April 12, 2011

Introduced by M. of A. J. MILLER, CROUCH -- Multi-Sponsored by -- M. of A. CALHOUN -- read once and referred to the Committee on Real Property Taxation

AN ACT to amend the real property tax law, in relation to the compilation and publication of lists of names of owners of tax-delinquent property

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

Section 1. Subdivision 6 of section 1122 of the real property tax law, as amended by chapter 532 of the laws of 1994 and paragraph (a) as further amended by section 1 of part W of chapter 56 of the laws of 2010, is amended to read as follows:

6. Each list shall also contain as to each parcel, the following:

(a) A brief description sufficient to identify each parcel affected by such tax lien. In a municipal corporation for which a tax map has been approved by the commissioner, a tax map identification number shall be deemed a sufficient description of any parcel, provided that (i) the parcel has been described by such tax map reference on the tax roll on which the unpaid tax has been levied, and (ii) the tax map as it existed on the taxable status date applicable to the tax roll has been retained in the office of the enforcing officer or in such other office as the enforcing officer may have designated for that purpose in accordance with the rules of the commissioner.

(b) The name or names of the owner or owners of each such parcel as appearing on the tax roll, and, if the parcel has been transferred after the applicable taxable status date, as reported pursuant to section five hundred seventy-four of this chapter.

(c) IF THE PERSON OR PERSONS NAMED AS THE OWNER OR OWNERS ON SUCH TAX ROLL ARE NOT THE PERSON OR PERSONS WHO HAVE FAILED TO PAY REAL PROPERTY TAXES ON SUCH PARCEL, A STATEMENT TO THAT EFFECT SHALL APPEAR ON THE LIST OF DELINQUENT TAXES.

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

LBD08175-01-1

(D) A statement of the amount of each tax lien upon such parcel, including charges, as of the date of the execution of the list.

S 2. Subdivision 3 of section 1124 of the real property tax law, as amended by chapter 532 of the laws of 1994, the opening paragraph as amended by chapter 579 of the laws of 1995, is amended to read as follows:

3. Such notice shall be in substantially the following form:

..... Court,..... County.
IN THE MATTER OF THE FORE-
CLOSURE OF TAX LIENS BY
PROCEEDING IN REM PURSUANT
TO ARTICLE ELEVEN OF THE
REAL PROPERTY TAX LAW
BY..... (insert name
of tax district).

NOTICE OF FORECLOSURE

PLEASE TAKE NOTICE that on the..... day of....., the..... (insert title of enforcing officer), hereinafter, the "Enforcing Officer", of..... (insert name of tax district), hereinafter, the "Tax District", pursuant to law filed with the clerk of..... county, a petition of foreclosure against various parcels of real property for unpaid taxes. Such petition pertains to the following parcels: (insert the description and the name of the owner or owners of record of each parcel as of the date of the filing of the list of delinquent taxes; PROVIDED, HOWEVER, THAT IF A STATEMENT ISSUED PURSUANT TO PARAGRAPH (C) OF SUBDIVISION SIX OF SECTION ELEVEN HUNDRED TWENTY-TWO OF THIS TITLE APPEARS ON THE LIST OF DELINQUENT TAXES, SUCH STATEMENT SHALL ALSO BE INSERTED).

Effect of filing: All persons having or claiming to have an interest in the real property described in such petition are hereby notified that the filing of such petition constitutes the commencement by the Tax District of a proceeding in the court specified in the caption above to foreclose each of the tax liens therein described by a foreclosure proceeding in rem.

Nature of proceeding: Such proceeding is brought against the real property only and is to foreclose the tax liens described in such petition. No personal judgment will be entered herein for such taxes or other legal charges or any part thereof.

Persons affected: This notice is directed to all persons owning or having or claiming to have an interest in the real property described in such petition. Such persons are hereby notified further that a duplicate of such petition has been filed in the office of the Enforcing Officer of the Tax District and will remain open for public inspection up to and including the date specified below as the last day for redemption.

Right of redemption: Any person having or claiming to have an interest in any such real property and the legal right thereto may on or before said date redeem the same by paying the amount of all such unpaid tax liens thereon, including all interest and penalties and other legal charges which are included in the lien against such real property, computed to and including the date of redemption. Such payments shall be made to ..... (here insert the name, title and address of the official to whom such payments are to be made). In the event that such taxes are paid by a person other than the record owner of such real property,

the person so paying shall be entitled to have the tax liens affected thereby satisfied of record.

Last day for redemption: The last day for redemption is hereby fixed as the ..... day of ..... (here insert a date at least three months after the date of the first publication of this notice).

Service of answer: Every person having any right, title or interest in or lien upon any parcel of real property described in such petition may serve a duly verified answer upon the attorney for the Tax District setting forth in detail the nature and amount of his or her interest and any defense or objection to the foreclosure. Such answer must be filed in the office of the county clerk and served upon the attorney for the Tax District on or before the date above mentioned as the last day for redemption.

Failure to redeem or answer: In the event of failure to redeem or answer by any person having the right to redeem or answer, such person shall be forever barred and foreclosed of all his or her right, title and interest and equity of redemption in and to the parcel described in such petition and a judgment in foreclosure may be taken by default.

Enforcing Officer:

.....

.....
(Name and title of
enforcing officer)

Attorney for Tax District:
.....

.....

.....

.....

(Name, title and address of attorney for tax district, if the same is not the enforcing officer)

S 3. This act shall take effect on the first of January next succeeding the date on which it shall have become a law.