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

7316

2011-2012 Regular Sessions

I N A S S E M B L Y

April 29, 2011

Introduced by M. of A. MAGEE -- read once and referred to the Committee on Real Property Taxation

AN ACT to amend the real property tax law, in relation to the redemption of multiple liens on farm property

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

Section 1. Subdivisions 1 and 2 of section 1112 of the real property tax law, as amended by chapter 532 of the laws of 1994, are amended to read as follows:

1. When a tax district holds more than one tax lien against a parcel, the liens need not be redeemed simultaneously. (A) However, the liens ON A PARCEL, WHICH IS NOT FARM PROPERTY, must be redeemed in reverse chronological order, so that the lien with the most recent lien date is redeemed first, and the lien with the earliest lien date is redeemed last. Notwithstanding the redemption of one or more of the liens against SUCH a parcel as provided [herein] IN THIS ARTICLE, the enforcement process shall proceed according to the provisions of this article as long as the earliest lien remains unredeemed.

(B) HOWEVER, IN THE CASE OF LIENS AGAINST A PARCEL, THAT IS FARM PROPERTY, THE LIENS MUST BE REDEEMED IN CHRONOLOGICAL ORDER, SO THAT THE LIEN WITH THE EARLIEST LIEN DATE IS REDEEMED FIRST, AND THE LIEN WITH THE MOST RECENT LIEN DATE IS REDEEMED LAST. NOTWITHSTANDING THE REDEMPTION OF ONE OR MORE OF THE LIENS AGAINST A PARCEL THAT IS FARM PROPERTY AS PROVIDED IN THIS ARTICLE, THE ENFORCEMENT PROCESS SHALL PROCEED ACCORDING TO THE PROVISIONS OF THIS ARTICLE AS LONG AS THE MOST RECENT LIEN REMAINS UNREDEEMED.

2. (a) When one or more liens against a parcel, THAT IS NOT FARM PROPERTY, are redeemed as provided [herein] IN THIS ARTICLE, but the earliest lien remains unredeemed, the receipt issued to the person redeeming shall include a statement in substantially the following form: "This parcel remains subject to one or more delinquent tax liens. The payment

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

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you have made will not postpone the enforcement of the outstanding lien or liens. Continued failure to pay the entire amount owed will result in the loss of the property."

(b) WHEN ONE OR MORE LIENS AGAINST A PARCEL, THAT IS FARM PROPERTY, ARE REDEEMED AS PROVIDED IN THIS ARTICLE, BUT THE MOST RECENT LIEN REMAINS UNREDEEMED, THE RECEIPT ISSUED TO THE PERSON REDEEMING SHALL INCLUDE A STATEMENT IN SUBSTANTIALLY THE FOLLOWING FORM: "THIS FARM PARCEL REMAINS SUBJECT TO ONE OR MORE DELINQUENT TAX LIENS. THE PAYMENT YOU HAVE MADE WILL NOT POSTPONE THE ENFORCEMENT OF THE OUTSTANDING LIEN OR LIENS. CONTINUED FAILURE TO PAY THE ENTIRE AMOUNT OWED WILL RESULT IN THE LOSS OF THE PROPERTY."

(C) Failure to include such a statement on the receipt shall not invalidate any tax lien or prevent the enforcement of the same as provided by law.

S 2. This act shall take effect immediately.