

1 TAXES IN ORDER TO PREVENT FORECLOSURE AND THE SALE OF THEIR PROPERTY TAX
2 LIENS TO THIRD PARTIES INVOLUNTARILY. THE LEGISLATURE FINDS THAT IT IS
3 IN THE BEST INTERESTS OF THE RESIDENTS OF THE STATE OF NEW YORK AND THE
4 LOCAL GOVERNMENTS TO ALLOW PROPERTY OWNERS TO VOLUNTARILY ENTER INTO
5 AGREEMENTS WITH PRIVATE ENTITIES TO PROVIDE FOR THE PAYMENT OF THEIR
6 PROPERTY TAXES. CURRENTLY, PROPERTY OWNERS ARE REQUIRED TO PAY THEIR
7 TAXES IN FULL. ALLOWING PROPERTY OWNERS TO INCREASE THE PAYMENT TERM
8 WILL HELP ALLEVIATE THE PRESSURE ON THESE ALREADY FINANCIALLY STRESSED
9 RESIDENTS AND BUSINESS OWNERS. MOREOVER, LOCAL GOVERNMENTS WILL INCREASE
10 THEIR REVENUE COLLECTIONS AND SPEND LESS ON ACTIONS TO COLLECT UNPAID
11 TAXES, SUCH AS TAX LIEN SALES AND TAX LIEN FORECLOSURES, BECAUSE THE
12 PROPERTY TAX PAYORS WILL PAY TAXES IN FULL, ALL AT ONCE.

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

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

18 2. "PROPERTY TAX PAYMENT" MEANS THE AMOUNT OF MONEY ADVANCED FOR THE
19 PAYMENT OF PROPERTY TAXES PURSUANT TO A PROPERTY TAX LIEN TRANSFER
20 AUTHORIZATION AND PROPERTY TAX LIEN PAYMENT AGREEMENT.

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

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

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

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

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

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

37 S 962. TAX LIEN TRANSFER. 1. A PROPERTY OWNER MAY EXECUTE A DOCUMENT
38 AS DETAILED HEREIN IN THE FORM OF A TAX LIEN TRANSFER AUTHORIZATION THAT
39 CONSENTS TO AND AUTHORIZES THE TRANSFER OF THE PROPERTY TAX LIENS ON THE
40 OWNER'S PROPERTY FROM A TAXING DISTRICT TO A PROPERTY TAX PAYOR IF THE
41 PROPERTY TAX PAYOR PAYS THE PROPERTY TAX PAYMENT ON BEHALF OF THE PROP-
42 erty owner.

43 2. UPON RECEIPT BY THE TAXING DISTRICT OF THE PROPERTY OWNER'S TAX
44 LIEN TRANSFER AUTHORIZATION AND THE PROPERTY TAX PAYMENT FROM THE PROP-
45 erty tax payor, THE REAL PROPERTY TAX LIEN SHALL BE TRANSFERRED FROM THE
46 TAXING DISTRICT TO THE PROPERTY TAX PAYOR AS REFLECTED IN A TAX LIEN
47 TRANSFER CERTIFICATE. THE TAX LIEN TRANSFER CERTIFICATE AS DETAILED IN
48 SECTION NINE HUNDRED SIXTY-FOUR OF THIS TITLE SHALL CERTIFY THAT THE
49 TAXING DISTRICT RECEIVED WRITTEN AUTHORIZATION FROM THE PROPERTY OWNER
50 TO TRANSFER THE TAXES OWED; THAT THE PROPERTY TAX PAYOR PAID THE PROPER
51 AMOUNT OWED BY THE PROPERTY OWNER; AND THAT THE TAXING DISTRICT'S LIENS
52 ARE TRANSFERRED TO THE PROPERTY TAX PAYOR IN THE AMOUNTS LISTED IN THE
53 TAX LIEN TRANSFER CERTIFICATE.

54 3. THE TRANSFeree, OR ITS HEIRS AND ASSIGNS, SHALL HAVE THE SAME
55 RIGHTS, REMEDIES, AND PRIORITIES AS THE TAXING DISTRICT, SUBJECT TO THE
56 TRANSFERRING TERMS AND CONDITIONS OF THE PROPERTY TAX LIEN PAYMENT

1 AGREEMENT AND THIS SECTION. THE TAX LIEN TRANSFER CERTIFICATE MAY NOT
2 PERMIT THE PROPERTY TAX PAYOR TO ACT UPON THE TAX LIEN REPRESENTED BY
3 THE TAX LIEN TRANSFER CERTIFICATE EXCEPT FOR ACTIONS NECESSARY TO FORE-
4 CLOSE THE LIEN OR TO COLLECT THE AMOUNTS OWED AS PROVIDED FOR IN THE TAX
5 LIEN TRANSFER CERTIFICATE AND THE PROPERTY TAX LIEN PAYMENT AGREEMENT.

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

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

12 TAX LIEN TRANSFER AUTHORIZATION PURSUANT TO REAL PROPERTY TAX LAW
13 SECTION 963

14 PROPERTY OWNER:

15 PARCEL IDENTIFICATION:

16 TAX YEARS:

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

18 TAX ACCOUNT NUMBER:

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

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

36 _____ (OWNER(S) OR AUTHORIZED REPRESENTATIVE)
37 SUBSCRIBED AND SWORN TO BEFORE ME ON THIS, THE ____ DAY OF _____,
38 20____ BY (INSERT NAME OF SIGNER.)
39

40 NOTARY PUBLIC, STATE OF NEW YORK

41 DATE SIGNED (INSERT NOTARY'S SEAL)

42 2. IF THE PROPERTY OWNER AUTHORIZES THE TRANSFER OF LIENS FOR MULTIPLE
43 YEARS OR FOR MULTIPLE PROPERTY TAX LIENS ASSESSED BY THE SAME TAXING
44 DISTRICT, THE AUTHORIZATION FOR ALL OF THE LIENS MAY BE COMBINED INTO
45 ONE FORM.

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

50 TAX LIEN TRANSFER CERTIFICATE PURSUANT TO SECTION 964 OF THE REAL PROP-
51 erty TAX LAW

52 PROPERTY DESCRIPTION: (INSERT PHYSICAL ADDRESS AS WELL AS LEGAL
53 DESCRIPTION)

54 TAX ACCOUNT NUMBER:

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

56 TAXING DISTRICT(S):

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

18 _____ (SIGNATURE OF TREASURER (TAX
19 COLLECTOR, COMPTROLLER, REAL PROPERTY DIRECTOR)
20 SEAL OF TAXING DISTRICT DATE: _____

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

22 2. IF A PROPERTY OWNER AUTHORIZES THE TRANSFER OF PROPERTY TAX LIENS
23 FOR MULTIPLE YEARS OR FOR MULTIPLE LIENS ASSESSED OR COLLECTED BY THE
24 SAME TAXING DISTRICT, THE STATEMENT CERTIFYING THE TRANSFER OF THE LIENS
25 SHALL BE COMBINED INTO ONE FORM.

26 3. A TAXING DISTRICT MAY CHARGE A REASONABLE FEE NOT TO EXCEED TWEN-
27 TY-FIVE DOLLARS FOR EACH STATEMENT CERTIFYING THE TRANSFER OF THE TAX
28 LIENS ON PROPERTY.

29 S 965. PROPERTY TAX LIEN PAYMENT AGREEMENT. 1. A PROPERTY OWNER MAY
30 ENTER INTO A PROPERTY TAX LIEN PAYMENT AGREEMENT WITH A PROPERTY TAX
31 PAYOR.

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

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

50 4. THE PROPERTY TAX PAYOR MAY COLLECT INTEREST AT THE RATE OF INTEREST
51 CHARGED ON DELINQUENT LIENS BY THE TAXING DISTRICT THAT TRANSFERRED THE
52 TAX LIEN, EXCEPT THE RATE OF INTEREST COLLECTED BY THE TAX LIEN PAYOR
53 SHALL NOT EXCEED 1.5 PERCENT PER MONTH REGARDLESS OF THE INTEREST RATE
54 CHARGED ON THE DELINQUENT LIENS BY THE TAXING DISTRICT THAT TRANSFERRED
55 THE TAX LIEN. THE AMOUNT OWED MAY INCLUDE TAXES, PENALTIES, INTEREST,
56 FEES, AND COSTS AS AGREED TO BETWEEN THE PROPERTY OWNER AND THE PROPERTY

1 TAX PAYOR, BUT MAY NOT INCLUDE FUNDS ADVANCED TO THE PROPERTY OWNER FOR
2 ANY OTHER PURPOSE. IF THE PROPERTY OWNER OWNS AND OCCUPIES THE SUBJECT
3 PROPERTY AS HIS PRIMARY RESIDENCE, THE AGREEMENT MAY NOT CONTAIN A
4 PENALTY FOR EARLY PAYMENT OF THE AMOUNTS OWED UNDER THE AGREEMENT.

5 5. NOTHING CONTAINED WITHIN THIS SECTION SHALL BE DEEMED TO CREATE A
6 MORTGAGE, NOTE OR OTHER INSTRUMENT GOVERNED BY ANY LAW, STATE OR FEDER-
7 AL, REGULATING MORTGAGE AGREEMENTS, NOR SHALL THE AMOUNT OWED BE CONSID-
8 ERED DEBT FOR PERSONAL, FAMILY OR HOUSEHOLD PURPOSES. THE TAX LIEN
9 PAYMENT AGREEMENT SHALL BE DEEMED A CONTRACT FOR THE PAYMENT OF TAXES
10 AND ASSOCIATED OBLIGATIONS AND SHALL BE GOVERNED BY THIS TITLE AND
11 GENERAL PRINCIPLES OF CONTRACT LAW, EXCEPT FOR THE FORECLOSURE OF SAID
12 AGREEMENT, WHICH IS SUBJECT TO THE RULES AND REGULATIONS AS GOVERNING
13 MORTGAGE FORECLOSURES AS DETAILED IN THE REAL PROPERTY ACTIONS AND
14 PROCEEDINGS LAW.

15 S 966. FORECLOSURE. 1. IF AT ANYTIME THE PROPERTY TAX PAYOR FILES TO
16 FORECLOSE UPON THE TERMS AND CONDITIONS OF THE PROPERTY TAX AGREEMENT,
17 THE PROPERTY TAX PAYOR SHALL FORECLOSE PURSUANT TO REAL PROPERTY ACTIONS
18 AND PROCEEDINGS LAW AS IF FORECLOSING A MORTGAGE.

19 2. THE PROPERTY TAX PAYOR IS ENTITLED TO RECOVER REASONABLE AND
20 CUSTOMARY COSTS AND FEES IN A FORECLOSURE PROCEEDING. THE COSTS AND FEES
21 MUST BE APPROVED BY A COURT OF COMPETENT JURISDICTION, AND THE PROPERTY
22 TAX PAYOR MAY BE REQUIRED TO SUBMIT PROOF OF THEIR INCURRENCE TO THE
23 COURT. RECOVERABLE FEES AND COSTS MAY INCLUDE:

24 (A) ATTORNEY'S FEES;

25 (B) CHARGES TO VERIFY OWNERSHIP OF THE PROPERTY, NOT TO EXCEED FOUR
26 HUNDRED DOLLARS;

27 (C) FEES FOR RECORDING NOTICES AND DOCUMENTS RELATED TO THE FORECLO-
28 SURE;

29 (D) COSTS OF PROVIDING NOTICE, INCLUDING SERVICE OF PROCESS AND ADVER-
30 TISEMENT; AND

31 (E) OTHER FEES AND COSTS LEGALLY REQUIRED TO FORECLOSE.

32 3. A FORECLOSURE OF A TAX LIEN TRANSFERRED AS PROVIDED BY SECTION NINE
33 HUNDRED SIXTY-TWO OF THIS TITLE MAY NOT BE INSTITUTED WITHIN ONE YEAR
34 FROM THE DATE ON WHICH THE LIEN IS RECORDED IN ALL COUNTIES IN WHICH THE
35 PROPERTY IS LOCATED, UNLESS THE TAX LIEN PAYMENT AGREEMENT BETWEEN THE
36 OWNER OF THE PROPERTY AND THE TRANSFEREE PROVIDES OTHERWISE. A FORECLO-
37 SURE PROCEEDING TO COLLECT THE AMOUNT OWED PURSUANT TO A TRANSFERRED TAX
38 LIEN OR A PROPERTY TAX LIEN PAYMENT AGREEMENT MAY NOT BE INITIATED IF
39 THE TAXING DISTRICT WOULD BE BARRED FROM INSTITUTING A PROCEEDING DUE TO
40 THE STATUTE OF LIMITATIONS.

41 4. NOTHING IN THIS SECTION SHALL BE DEEMED TO AFFECT THE RIGHTS OF A
42 TAXING DISTRICT UNDER ARTICLE ELEVEN OF THIS CHAPTER OR AFFECT OR EXTEND
43 THE RECONVEYANCE PERIOD, SUBJECT TO SECTION NINE HUNDRED SIXTY-SEVEN OF
44 THIS TITLE.

45 S 967. RECONVEYANCE. 1. THE PROPERTY OWNER OR A PRIOR RECORDED FIRST
46 LIEN MORTGAGEE MAY OBTAIN A RELEASE OF THE TRANSFERRED TAX LIEN BY
47 PAYING THE PROPERTY TAX PAYOR ALL AMOUNTS DUE UNDER THE PROPERTY TAX
48 LIEN PAYMENT AGREEMENT AT ANY TIME AFTER THE PROPERTY TAX PAYOR FILES A
49 LIS PENDENS IN CONNECTION WITH A FORECLOSURE PROCEEDING OF THE SUBJECT
50 PROPERTY. IF A PROPERTY TAX PAYOR FORECLOSURES ON A TAX LIEN TRANSFERRED
51 AS PROVIDED BY SECTION NINE HUNDRED SIXTY-TWO OF THIS TITLE, THE PERSON
52 WHOSE PROPERTY IS SOLD AS PROVIDED BY SECTION NINE HUNDRED SIXTY-SIX OF
53 THIS TITLE OR THE MORTGAGE SERVICER OF A PRIOR RECORDED FIRST MORTGAGE
54 LIEN MORTGAGEE IS ENTITLED TO COMPEL RECONVEYANCE OF THE FORECLOSED
55 PROPERTY FROM THE OWNER AT THE TIME OF RECONVEYANCE BY PAYING THE OWNER
56 AT THE TIME OF RECONVEYANCE:

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

3 (B) THE AMOUNT REASONABLY SPENT BY THE PURCHASER IN CONNECTION WITH
4 THE MAINTENANCE AND SAFE KEEPING OF THE PROPERTY PLUS THE LEGAL JUDGMENT
5 RATE OF RETURN ON THAT AMOUNT. THE PROPERTY PURCHASER SHALL ONLY BE
6 ENTITLED TO RECOVER THE COSTS CONTAINED WITHIN THIS PARAGRAPH IF THE
7 PURCHASER PROVIDES WRITTEN PROOF OF ANY AND ALL COSTS INCURRED IN THE
8 UPKEEP OF THE PROPERTY PRIOR TO RECONVEYANCE.

9 2. THE RIGHT OF RECONVEYANCE PROVIDED BY THIS SECTION MAY BE EXERCISED
10 NOT LATER THAN THE ONE HUNDRED EIGHTIETH DAY AFTER THE DATE ON WHICH THE
11 REFEREE'S DEED IS FILED IN THE OFFICE OF THE COUNTY CLERK OF THE COUNTY
12 WHERE THE PROPERTY IS SITUATED.

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

28 2. THE STATE COMPTROLLER SHALL CONSOLIDATE THE REPORTS FROM ALL TAXING
29 DISTRICTS. THE STATE COMPTROLLER SHALL MAKE THE CONSOLIDATED REPORT
30 AVAILABLE TO ANY PERSON UPON REQUEST, IN SPREADSHEET OR COMMA DELIMITED
31 ELECTRONIC FORMAT, AT A REASONABLE PRICE NOT TO EXCEED FIVE HUNDRED
32 DOLLARS.

33 3. THE STATE COMPTROLLER SHALL PROMULGATE RULES TO IMPLEMENT THIS
34 SECTION.

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