

5303

2013-2014 Regular Sessions

I N S E N A T E

May 16, 2013

Introduced by Sen. MARCELLINO -- 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; and to amend the navigation law, in relation to the liability of a public corporation for the discharge of petroleum

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

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

4 S 46-A. THE COUNTY SHALL HAVE THE RIGHT TO ENTER INTO CONTRACTS TO  
5 SELL SOME OR ALL OF ITS DELINQUENT TAX LIENS ON PROPERTY IDENTIFIED AS  
6 BROWNFIELD SITES PURSUANT TO SECTION 27-1405 OF THE ENVIRONMENTAL  
7 CONSERVATION LAW, EXCEPT SUPERFUND SITES PLACED ON THE U.S. ENVIRON-  
8 MENTAL PROTECTION AGENCY'S (USEPA) NATIONAL PRIORITY LIST (NPL) AS  
9 DEFINED BY THE COMPREHENSIVE ENVIRONMENTAL RESPONSE, COMPENSATION, AND  
10 LIABILITIES ACT OF 1980 TO CLEAN UP ABANDONED HAZARDOUS WASTE SITES,  
11 HELD BY SUCH COUNTY TO ONE OR MORE PRIVATE PARTIES SUBJECT TO THE  
12 FOLLOWING CONDITIONS:

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

15 (B) THE COUNTY SHALL SET THE TERMS AND CONDITIONS OF THE CONTRACT OF  
16 SALE AND ALL PRIOR CONTRACTS OF SALE SHALL BE DEEMED VALID AND SHALL BE  
17 ENFORCED UNDER THIS ACT AND THAT THE COUNTY SHALL REQUIRE THE PURCHASER  
18 TO REMEDIATE THE PROPERTY IN ACCORDANCE WITH THE PROVISIONS OF TITLE 14  
19 OF ARTICLE 27 OF THE ENVIRONMENTAL CONSERVATION LAW AND TO PROMOTE  
20 INVESTMENT IN AND DEVELOPMENT OF SUCH PARCELS.

21 (C) THE COUNTY SHALL PROVIDE PROPERTY OWNERS WITH AT LEAST THIRTY DAYS  
22 ADVANCE NOTICE OF SUCH SALE IN THE SAME FORM AND MANNER AS IS PROVIDED  
23 BY SUBDIVISION 2 OF SECTION 1190 OF THE REAL PROPERTY TAX LAW AND SHALL

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

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1 BE DONE BY REGULAR MAIL TO THE LAST KNOWN ADDRESS. FAILURE TO PROVIDE  
2 SUCH NOTICE BY THE COUNTY SHALL NOT IN ANY WAY AFFECT THE VALIDITY OF  
3 ANY SUCH SALE OF A TAX LIEN OR TAX LIENS OR THE VALIDITY OF THE TAXES OR  
4 INTEREST PRESCRIBED BY LAW WITH RESPECT THERETO.

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

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

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

23 S 2. Section 181 of the navigation law is amended by adding a new  
24 subdivision 7 to read as follows:

25 7. NOTWITHSTANDING ANY OTHER PROVISION OF THIS SECTION, A PUBLIC  
26 CORPORATION SHALL NOT BE LIABLE FOR THE DISCHARGE OF PETROLEUM AT A SITE  
27 IF SUCH PUBLIC CORPORATION ACQUIRED SUCH SITE INVOLUNTARILY, AND SUCH  
28 PUBLIC CORPORATION RETAINED SUCH SITE WITHOUT PARTICIPATING IN THE  
29 DEVELOPMENT OF SUCH SITE. THIS EXEMPTION SHALL NOT APPLY TO ANY PUBLIC  
30 CORPORATION THAT HAS (A) CAUSED OR CONTRIBUTED TO THE DISCHARGE OF  
31 PETROLEUM FROM OR AT THE SITE, (B) PURCHASED, SOLD, REFINED, TRANS-  
32 PORTED, OR DISCHARGED PETROLEUM FROM OR AT SUCH SITE, OR (C) CAUSED THE  
33 PURCHASE, SALE, REFINEMENT, TRANSPORTATION, OR DISCHARGE OF PETROLEUM  
34 FROM OR AT SUCH SITE. THE TERMS "PARTICIPATION IN DEVELOPMENT," "PUBLIC  
35 CORPORATION" AND "INVOLUNTARY ACQUISITION OF OWNERSHIP OR CONTROL" SHALL  
36 HAVE THE SAME MEANINGS AS THOSE TERMS ARE DEFINED IN SUBDIVISION TWO OF  
37 SECTION 27-1323 OF THE ENVIRONMENTAL CONSERVATION LAW. HOWEVER, "PARTIC-  
38 IPATION IN DEVELOPMENT" SHALL NOT INCLUDE IMPROVEMENTS WHICH ARE PART OF  
39 A CLEANUP AND REMOVAL OF A DISCHARGE OF PETROLEUM PURSUANT TO THIS ARTI-  
40 CLE.

41 S 3. This act shall take effect immediately.