

5790--A

2013-2014 Regular Sessions

I N A S S E M B L Y

March 6, 2013

Introduced by M. of A. ENGLEBRIGHT -- read once and referred to the Committee on Ways and Means -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

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

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

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1 BY SUBDIVISION 2 OF SECTION 1190 OF THE REAL PROPERTY TAX LAW AND SHALL
2 BE DONE BY REGULAR MAIL TO THE LAST KNOWN ADDRESS. FAILURE TO PROVIDE
3 SUCH NOTICE BY THE COUNTY SHALL NOT IN ANY WAY AFFECT THE VALIDITY OF
4 ANY SUCH SALE OF A TAX LIEN OR TAX LIENS OR THE VALIDITY OF THE TAXES OR
5 INTEREST PRESCRIBED BY LAW WITH RESPECT THERETO.

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

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

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

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

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

42 S 3. This act shall take effect immediately.