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

1368

2015-2016 Regular Sessions

I N A S S E M B L Y

January 12, 2015

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

AN ACT to amend the real property tax law, in relation to the publication of notices of delinquent taxes

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

Section 1. Subdivision 1 of section 1156 of the real property tax law, as amended by chapter 532 of the laws of 1994, is amended to read as follows:

1. Before proceeding to enforce the collection of tax liens pursuant to this article, the enforcing officer shall publish such notices as the general, special or local laws relating to his or her tax district requires. PROVIDED, HOWEVER, THAT PRIOR TO SUCH PUBLICATION THE ENFORCING OFFICER SHALL DETERMINE IF A TRANSFER OF TITLE TO ANY PARCEL OF REAL PROPERTY HAVING A TAX LIEN THEREIN OCCURRED SUBSEQUENT TO THE TAXABLE STATUS DATE AND IN THE EVENT THAT SUCH TRANSFER OCCURRED, THE PUBLISHED NOTICES PURSUANT TO THE PROVISIONS OF THIS SUBDIVISION SHALL INDICATE THE NAME OF THE NEW OWNER.

S 2. This act shall take effect immediately.

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

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