

2015-2016 Regular Sessions

I N A S S E M B L Y

(PREFILED)

January 7, 2015

Introduced by M. of A. GANTT -- read once and referred to the Committee
on Local Governments

AN ACT to amend the Monroe county tax act, in relation to annual publi-
cation of list of lands charged with unpaid taxes

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

1 Section 1. Section 18 of chapter 441 of the laws of 1938, constituting
2 the Monroe county tax act, as amended by chapter 829 of the laws of
3 1981, is amended to read as follows:
4 S 18. Publication of list of lands charged with unpaid taxes. Charges
5 to be fixed by county legislature. The treasurer of said county shall
6 make a list of the lands charged with such unpaid taxes, which list
7 shall describe such lands by tax account number and assessed owner as
8 both are shown on the tax roll containing such unpaid taxes, and which
9 list shall be segregated, grouped and classified by city, town or
10 village, so that all lands affected by such list and lying within each
11 such city, town or village shall be listed under the respective city,
12 town or village, that are unpaid on the first day of August in each and
13 every year, and[, for thirty days prior to said first day of August, in
14 each and every year, shall cause to be published and printed in the
15 newspapers] SHALL, AS DIRECTED BY THE COUNTY LEGISLATURE, CAUSE A NOTICE
16 TO BE PUBLISHED AT LEAST ONCE A WEEK FOR FOUR SUCCESSIVE WEEKS IMME-
17 DIATELY PRECEDING THE WEEK THAT INCLUDES THE FIRST OF AUGUST, IN EACH
18 AND EVERY YEAR, IN AT LEAST ONE OFFICIAL NEWSPAPER in said county desig-
19 nated by the county legislature, [a notice] which NOTICE shall call the
20 attention of the public and all persons interested, that on the
21 fifteenth day of August of that year, specifying the date, he will
22 publish a list of the lands charged with such unpaid taxes remaining
23 unpaid on [said] THE first [day] of August of that year, and that such
24 list will be published [and printed] in at least one and not more than

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

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1 two OFFICIAL newspapers in said county designated by the county legisla-
2 ture, specifying such newspaper or newspapers, and such list of lands
3 charged with such unpaid taxes shall be published in such paper or
4 papers on the fifteenth day of August, or on the [fourteenth day of
5 August] IMMEDIATELY PRECEDING FRIDAY in the event the fifteenth day of
6 August falls on a SATURDAY OR Sunday, prior to the time of sale, which
7 shall commence on the twentieth day of August in each and every year OR
8 ON THE IMMEDIATELY FOLLOWING MONDAY IN THE EVENT THE TWENTIETH DAY OF
9 AUGUST FALLS ON A SATURDAY OR SUNDAY, together with a notice that a tax
10 sale certificate on each parcel of land, as assessed, will, on the day
11 aforesaid, which shall be specified in such notice and the succeeding
12 days, be sold at public auction in the county treasurer's office in the
13 city of Rochester, New York, to pay such taxes, interest and charges
14 that may be due thereon at the time of the said sale, together with the
15 expenses of procuring description. Should any errors be discovered in
16 the description of the lands so assessed and taxed, the said treasurer
17 may correct the same at any time previous to the sale, and no errors in
18 the printed description in such newspaper or newspapers shall vitiate or
19 in any manner affect the validity of such sale. All expense of printing
20 such list and notices shall be audited and paid out of the treasury of
21 said county. The publishers of said newspaper or newspapers shall imme-
22 diately after said publication of said list and notice, deliver to the
23 treasurer of said county an affidavit of the due publication thereof,
24 made by some person or persons to whom the fact of such publication
25 shall be known. In the event of failure in any year to include in the
26 publication of said list of lands, any parcel, or parcels, upon which
27 taxes were unpaid on August first of said year, said parcel, or parcels,
28 may be included in the published list of the ensuing year, or any subse-
29 quent year, with a special notation that said parcel, or parcels, is or
30 are being published and a tax sale certificate therefor will be sold for
31 all unpaid taxes of all past years owing on August first of the year of
32 said publication. The charges to be added to the tax upon each parcel of
33 land for each tax sale certificate to be sold or advertised for sale by
34 virtue of the provisions of this act may be fixed by the county legisla-
35 ture of Monroe county. Before being so determined by said county legis-
36 lature, said charges shall be as follows: For each tax sale certificate
37 sold, the sum of two dollars which shall be paid into the county treas-
38 ury; and for each parcel affected by a tax sale certificate sold which
39 is redeemed before the same is sold, the sum of one dollar and fifty
40 cents, which shall be paid into said treasury.

41 S 2. This act shall take effect immediately.