

# STATE OF NEW YORK

175--A

Cal. No. 258

2017-2018 Regular Sessions

## IN SENATE

(Prefiled)

January 4, 2017

Introduced by Sens. MARCHIONE, BROOKS, CROCI, KAMINSKY, PHILLIPS, VALE-SKY -- read twice and ordered printed, and when printed to be committed to the Committee on Local Government -- recommitted to the Committee on Local Government in accordance with Senate Rule 6, sec. 8 -- reported favorably from said committee, ordered to first and second report, ordered to a third reading, passed by Senate and delivered to the Assembly, recalled, vote reconsidered, restored to third reading, amended and ordered reprinted, retaining its place in the order of third reading

AN ACT to amend the real property tax law, in relation to the redemption of real property subject to a delinquent tax lien

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

1 Section 1. Subdivision 2 of section 1110 of the real property tax law,  
2 as amended by chapter 532 of the laws of 1994, is amended to read as  
3 follows:  
4 2. The redemption period shall expire two years after lien date,  
5 except that a tax district may increase the redemption period for resi-  
6 dential or farm property in the manner provided by section eleven  
7 hundred eleven of this article, or a tax district may reduce the redemp-  
8 tion period for residential vacant and abandoned property to one year in  
9 the manner provided the property has been placed on a vacant and aban-  
10 doned roll, or registry or list prior to the date on which taxes become  
11 delinquent in the local municipality, pursuant to section eleven hundred  
12 eleven a of this article. Notwithstanding the foregoing, if the notice  
13 published pursuant to section eleven hundred twenty-four of this article  
14 specifies a later date for the expiration of the redemption period, the  
15 redemption period shall expire on the date so specified.  
16 § 2. The real property tax law is amended by adding a new section  
17 1111-a to read as follows:

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

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1 § 1111-a. Expedited foreclosure proceedings for vacant and abandoned  
2 residential real property. 1. Finding of vacancy and abandonment by  
3 affidavit. Except in cities with a population of one million or more,  
4 an enforcing officer or his or her agent may determine that a residen-  
5 tial real property is vacant and abandoned under this section. Such  
6 property may be subject to a redemption period of one year, only if the  
7 enforcing officer or his or her agent makes an affidavit to that effect  
8 and the property has been placed on a local municipal roll, registry or  
9 list of vacant and abandoned property maintained by the taxing munici-  
10 pality.

11 2. (a) For purposes of this section:

12 (i) "enforcing officer" shall mean the person employed by the munici-  
13 pality to enforce state and local land use regulations such as the New  
14 York State Property Maintenance Code or the New York State Uniform and  
15 Fire Prevention and Building Code, or his or her agent; and

16 (ii) "roll" includes a roll, registry or list.

17 (b) The enforcing officer or his or her agent must conduct at least  
18 three consecutive inspections of residential real property believed to  
19 be vacant and abandoned, with each inspection occurring at least forty-  
20 five days apart and at different times of the day. The enforcing officer  
21 must include in his or her affidavit the dates and times of inspections  
22 and a statement that each inspection reasonably indicated that no occu-  
23 pant was present, that evidence of occupancy on the property did not  
24 exist and there were no indications that any persons are residing there.

25 (c)(1) For purposes of this subdivision, the "evidence of abandonment"  
26 that the enforcing officer or his or her agent considers during such  
27 consecutive inspections shall include but not be limited to any of the  
28 following conditions: (i) overgrown or dead vegetation; (ii) accumu-  
29 lation of newspapers, circulars, flyers or mail; (iii) past due utility  
30 notices, disconnected utilities, or utilities not in use; (iv) accumu-  
31 lation of trash refuse or other debris; (v) absence of window coverings  
32 such as curtains, blinds, or shutters; (vi) one or more boarded, missing  
33 or broken windows; (vii) the property is open to casual entry or tres-  
34 pass; or (viii) the property has a building or structure that is or  
35 appears structurally unsound or has any other condition that presents a  
36 potential hazard or danger to the safety of persons. At least three  
37 separate reasonable indications of abandonment are required for a deter-  
38 mination of abandonment by the enforcing officer or his or her agent  
39 observed on each of his or her consecutive inspections made pursuant to  
40 paragraph (b) of this subdivision. All indications relied on shall be  
41 included in the affidavit along with the dates and times observed.

42 (2) Residential real property shall not be deemed vacant and/or aban-  
43 doned where such property is: (i) an unoccupied building which is under-  
44 going construction, renovation or rehabilitation that is proceeding to  
45 completion, and the building is in compliance with all applicable ordi-  
46 nances, codes, regulations and statutes; (ii) a building occupied on a  
47 seasonal basis; (iii) a building that is the subject of a probate  
48 action, action to quiet title, or other similar ownership dispute; (iv)  
49 a building damaged by a natural disaster and one or more owner intends  
50 to repair and reoccupy the property; or (v) occupied by the taxpayer, a  
51 relative of the taxpayer or a tenant lawfully in possession.

52 (d) The affidavit required by this subdivision shall include language  
53 indicating the enforcing officer or his or her agent in his or her  
54 professional opinion has made a determination that the property is  
55 vacant and abandoned. Such affidavit shall be accompanied by all of the  
56 supporting documentation.

1 3. (a) The affidavit described in subdivision two of this section,  
2 along with all supporting documentation, shall be served on the property  
3 owner or owners pursuant to section three hundred eight of the civil  
4 practice law and rules within one week of having the enforcing officer's  
5 or his or her agent's signature affixed to it.

6 (b) The affidavit and copies of all supporting documentation shall be  
7 filed with the clerk of the town, village, or city in which the real  
8 property is located within one week of having the enforcing officer's or  
9 his or her agent's signature affixed to it.

10 4. (a) All taxing localities may maintain a roll of vacant and aban-  
11 doned properties. Such roll must include the tax identification number  
12 of the lot, the known legal owners of the property, the date of the  
13 finding of vacant and abandonment pursuant to the enforcing officer's or  
14 his or her agent's affidavit, and any other information the municipality  
15 deems necessary.

16 (b) Upon the placement of any property or lot on the roll, the clerk  
17 of the town, village or city in which the real property is located shall  
18 serve notice on the property owner or owners, pursuant to section three  
19 hundred eight of the civil practice law and rules, that the property has  
20 been placed on the roll and the property may be subject to a reduced  
21 redemption period of one year if delinquent taxes become owing.

22 (c) The roll of vacant and abandoned properties shall be made avail-  
23 able to the public.

24 5. Any person or persons, jointly or severably aggrieved under this  
25 section may apply to the supreme court for review by proceeding under  
26 article seventy-eight of the civil practice law and rules. Such proceed-  
27 ing must be instituted within four months of service of notice on the  
28 property owner.

29 § 3. Subdivision 2 of section 1122 of the real property tax law, as  
30 amended by chapter 532 of the laws of 1994, is amended to read as  
31 follows:

32 2. (a) In a tax district which has extended the redemption period for  
33 residential or farm property to three or four years, there may be sepa-  
34 rate lists for property identified as residential or farm property and  
35 for other property.

36 (b) In a tax district which has roll or registry for vacant and aban-  
37 doned real property pursuant to section eleven hundred eleven-a of this  
38 article there may be a separate roll, registry or list for property  
39 identified as vacant and abandoned real property.

40 (c) In a tax district having a population of fifty thousand or more  
41 according to the latest federal census, there may be a separate list for  
42 each existing geographical area such as a city, town, village, ward,  
43 section or other appropriate area bounded or defined by law.

44 § 4. This act shall take effect on January 1, 2020. Effective imme-  
45 diately the addition, amendment and/or repeal of any rule or regulation  
46 necessary for the implementation of this act on its effective date are  
47 authorized to be made on or before such date.