

# STATE OF NEW YORK

2490--A

2017-2018 Regular Sessions

## IN ASSEMBLY

January 20, 2017

Introduced by M. of A. McDONALD, FAHY, GOTTFRIED, OTIS, RAIA, DiPIETRO, PEOPLES-STOKES, WOERNER, GUNTHER, PALMESANO, STECK, FRIEND, MORINELLO, WALLACE -- Multi-Sponsored by -- M. of A. COOK, CROUCH, HOOPER, RAMOS, SCHIMMINGER -- read once and referred to the Committee on Real Property Taxation -- recommitted to the Committee on Real Property Taxation in accordance with Assembly Rule 3, sec. 2 -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

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:

18 § 1111-a. Expedited foreclosure proceedings for vacant and abandoned  
19 residential real property. 1. Finding of vacancy and abandonment by

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

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

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

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

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

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

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

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

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

55 3. (a) The affidavit described in subdivision two of this section,  
56 along with all supporting documentation, shall be served on the property

1 owner or owners pursuant to section three hundred eight of the civil  
2 practice law and rules within one week of having the enforcing officer's  
3 or his or her agent's signature affixed to it.

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

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

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

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

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

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

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

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

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

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