

# STATE OF NEW YORK

8839

## IN SENATE

May 24, 2018

Introduced by Sen. GALLIVAN -- read twice and ordered printed, and when printed to be committed to the Committee on Local Government

AN ACT to amend the Erie county tax act, in relation to the assessment, levy and collection of taxes, including school district taxes in the county of Erie; to authorize and provide for the sale of lands for the nonpayment of taxes, and for the foreclosure of such lands; and to repeal certain provisions of such act relating thereto

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

1 Section 1. Section 2-1.0 of chapter 812 of the laws of 1942, constituting the Erie county tax act, subdivision (c) as amended by chapter 878 of the laws of 1953, subdivision (e) as amended by chapter 682 of the laws of 1969, subdivisions (h) and (i) as amended by chapter 474 of the laws of 1952 and subdivision (p) as added by chapter 439 of the laws of 1997, is amended to read as follows:

2 § 2-1.0 Definitions. As used in this act

3 (a) The term "county" means the county of Erie as the same now is or may hereafter be constituted.

4 (b) The term "town" means each of the towns of the first and second class within the county of Erie and shall be interpreted to mean the cities of Lackawanna and Tonawanda.

5 (c) The term "school district" means so much of a school district as lies within the boundaries of the county of Erie except city school districts and such other school districts as are coterminous with the limits of any city or town and except so much of a city school district, as defined or created by the education law, as lies within the bounds of any city.

6 (d) The term [~~"board of supervisors"~~] "legislature" means the [~~board of supervisors of the county of~~] Erie county legislature which shall be composed of eleven members who shall be elected one from each of the eleven legislative districts of Erie county and when lawfully convened, shall constitute the Erie county legislature which shall be the legislative and governing body of the county of Erie.

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

LBD16005-01-8

(e) The term [~~"commissioner of finance"~~] "director of real property tax services" means the [~~commissioner of finance of the county of Erie, and in respect of county taxes levied upon real property within the city of Buffalo, and of county and school district taxes unpaid on the rolls returned by the several collectors and receivers of taxes, the term means the collector of such county and school district taxes~~] director of real property tax services of Erie county, who shall be the head of the department of real property tax services and who shall perform all duties in relation to the administration and collection of taxes heretofore performed by a county treasurer or commissioner of finance; who shall perform all duties in relation to the extension of taxes and the issuing of tax bills heretofore performed by the clerk of the Erie county legislature; who shall keep a record of the transfer of title to real property and immediately notify the town clerk or the city board of assessors of all such transfers in each town or city as the case may be; who shall make available a consultation and advisory service to assist local assessors in the performance of their duties and in the establishment and maintenance of suitable procedures and facilities to improve assessment records and practices; who shall submit to the county executive proposed county tax equalization rates consistent with standards prescribed by the legislature; who shall submit to the county legislature and the county executive reports and interpretations thereof as requested on a timely basis and who shall perform all duties now or hereafter required by law to be performed by the county director of real property.

(f) The term "assessors" means the board of assessors or the single assessor in each of the towns and cities within the county of Erie [~~and of the city of Lackawanna, and in respect to the assessment of real property for state and county purposes, the term means the assessors of the city of Tonawanda and the city of Buffalo~~].

(g) The term "collector" or "receiver of taxes" means the tax collecting officer of each town in the county of Erie and the treasurer of the city of Lackawanna and the city of Tonawanda.

(h) The term "county assessment roll" means the assessment roll duly prepared by the assessors [~~and the clerk of the board of supervisors~~] for the levy, spread and collection of state, county, town and district taxes, either prior or subsequent to the final correction of such roll.

(i) The term "school district assessment roll" means [~~such a duplicate~~] that part of the county assessment roll as is prepared by the assessors [~~and the clerk of the board of supervisors~~] and/or the director of real property tax services for the levy, spread and collection of school district taxes, either prior or subsequent to the final correction of such roll.

(j) The term "tax roll" means the county assessment roll after the levy and spread thereon of the state, county, town and district and special district taxes by the [~~board of supervisors~~] legislature.

(k) The term "school district tax roll" means the school district assessment roll after the levy and spread thereon of the school district taxes against the taxable real property located within such school district.

(l) The term "taxes" as a noun means the taxes levied for all state, county, town [~~and~~], district and special district purposes by the [~~board of supervisors~~] legislature.

(m) The term "school taxes" or "school district taxes" means the taxes levied for school district purposes against so much of the taxable real

1 property within a school district as lies within the bounds of the coun-  
2 ty of Erie.

3 (n) The term "assessed valuation" means the appraised value of real  
4 property and of special franchises as the same appear upon the county  
5 assessment rolls and the school district assessment rolls, either prior  
6 or subsequent to the final correction of such rolls.

7 (o) The term "budget" with reference to school districts means so much  
8 of the estimated expenditures of a school district as is to be raised by  
9 a tax on real property liable therefor.

10 (p) The term "village" means each of the villages within the county of  
11 Erie.

12 (q) The term "homestead property" means any one or two family residen-  
13 tial real property that is owner-occupied. For the purposes of this  
14 definition, "owner-occupied" means occupied by an owner of the property,  
15 provided that the owner is a natural person, or the spouse, sibling,  
16 parent, child, grandparent, grandchild, and all persons who are related  
17 by blood, marriage or adoption, of a deceased owner who occupied the  
18 dwelling within twelve months of the time of his death.

19 § 2. Sections 3-2.1, 3-2.2, 3-3.0, 3-4.0, 3-5.0 and 3-6.0 of chapter  
20 812 of the laws of 1942, constituting the Erie county tax act, section  
21 3-2.1 as added by chapter 474 of the laws of 1952, sections 3-2.2 and  
22 3-6.0 as added by chapter 760 of the laws of 1953, sections 3-3.0 and  
23 3-4.0 as amended by chapter 413 of the laws of 2008 and section 3-5.0 as  
24 amended by chapter 188 of the laws of 2000, are amended to read as  
25 follows:

26 § 3-2.1[+] Assistance in preparation of county assessment rolls. In  
27 order to promote uniformity, accuracy and efficiency in the preparation  
28 of annual county assessment rolls, and notwithstanding the provisions of  
29 any other general, special or local law, [~~the clerk of~~] the [~~board of~~  
30 ~~supervisors~~] director of real property tax services is hereby authorized  
31 and empowered to furnish to any assessor or town board of assessors  
32 which requests the same, the information, data, and clerical assistance  
33 [~~and use of mechanical devices and tabulating machines~~] employed [~~by~~  
34 ~~such clerk~~] in the preparation of annual county tax rolls. [~~Such~~  
35 ~~assistance may include special descriptive symbols, designations and~~  
36 ~~codes to identify each parcel of real property in any such town, the~~  
37 ~~furnishing of assessment roll forms upon which such clerk may imprint,~~  
38 ~~by the use of mechanical means or tabulating machines, such assessment~~  
39 ~~information as may be available to him, including, but not restricted~~  
40 ~~to, the data contained upon the last preceding assessment roll of such~~  
41 ~~town.~~] The furnishing of such assistance [~~by such clerk~~] shall in no  
42 manner affect or modify the powers and duties vested in or imposed upon  
43 assessors or boards of assessors by this or any other law relating to  
44 the assessment of real property, the verification of assessment rolls,  
45 the final completion thereof, the hearing of grievances, the publication  
46 and posting of notices and relating to all requirements ensuing the  
47 preparation of assessment rolls. When finally completed and verified by  
48 the assessor or board of assessors such assessment rolls shall be deemed  
49 in all respects to be the annual assessment rolls prepared by the asses-  
50 sor or boards of assessors as in this and in all other laws defined and  
51 provided.

52 § 3-2.2 Assistance in preparation of village and city assessment  
53 rolls. Notwithstanding the provisions of any other general, special or  
54 local law, the county of Erie and the villages and cities located within  
55 such county may, pursuant to resolution of their respective governing  
56 bodies, enter into agreements with each other with respect to the prepa-

1 ration of annual village or city assessment rolls by the county. Such  
2 agreement shall provide for the payment by such village or city to the  
3 county of the actual expense incurred by the county for the materials  
4 used and labor furnished in the preparation of such assessment rolls[  
5 ~~and may provide that such assessment rolls shall be prepared by mechan-~~  
6 ~~ical devices~~]. No provision of this section or of any agreement made  
7 pursuant thereto shall in any manner affect, modify or enlarge the  
8 duties and powers imposed upon or vested in the assessor or board of  
9 assessors of any such village or city by any law relating to the deter-  
10 mination of assessed valuations of real property by such board, the  
11 verification and final completion of such assessment rolls by such  
12 board, the publication and posting of notices and the hearing of griev-  
13 ances, and all other matters and requirements of law ensuing and follow-  
14 ing the preparation of annual assessment rolls. When finally completed  
15 and verified by the village or city board of assessors, and upon due  
16 compliance with the provisions of law pertaining thereto, such assess-  
17 ment rolls shall be deemed in all respects to be the annual village or  
18 city assessment rolls prepared by the village or city board of assessors  
19 as defined and provided in any law applicable and appertaining thereto.

20 § 3-3.0 Completion of tentative assessment roll, and notice thereof.  
21 The [~~board of~~] assessors shall complete the tentative assessment roll  
22 for the ensuing fiscal year on or before the first day of May. The form  
23 of such roll shall be as prescribed by law and shall provide, among  
24 [~~others~~] other information, a separate [~~column therein headed "unpaid~~  
25 ~~school taxes"~~] listing of unpaid school taxes. The [~~board of~~] assessors  
26 shall make a copy of such assessment roll which shall be left with one  
27 of their number, and shall forthwith cause a notice to be conspicuously  
28 posted in three or more public places within the town, stating that they  
29 have completed the assessment roll and that a copy thereof has been left  
30 with one of their number at a specific place where it may be seen and  
31 examined by any person until the fourth Tuesday of May next following  
32 and that on that day they will meet at a time and place specified in the  
33 notice to review their assessments. During such time the assessor with  
34 whom the roll is left shall submit it to the inspection of every person  
35 applying for that purpose. Publication of such notice once in any news-  
36 paper having a general circulation within the town may be made in place  
37 of such posting.

38 § 3-4.0 Notice of publication of assessment roll to non-residents.  
39 Between the first and sixth days of May the board of assessors shall  
40 mail a copy of the notice prescribed by section 3-3.0 to each non-resi-  
41 dent person, corporation [~~and person~~] and/or entity who has filed a  
42 written demand therefor with the town clerk on or before the fifteenth  
43 day of the preceding April. In addition to the matters included in such  
44 notice pursuant to section 3-3.0, such notice shall also specify each  
45 parcel of land assessed to such non-resident person, corporation or  
46 [~~person~~] entity and the assessed valuation thereof. Upon application  
47 made before the third Tuesday of May by any such owner of real estate,  
48 the assessors shall fix a time subsequent to the third Tuesday in May,  
49 but not later than the fourth Tuesday of May, for a hearing to review  
50 their assessment.

51 § 3-5.0 [~~Final completion~~] Completion of final assessment roll. The  
52 assessment roll shall be finally completed, verified and filed with the  
53 town clerk in accordance with the provisions of the state real property  
54 tax law, on or before the first day of July in each year.

55 § 3-6.0 County assessment official for fire district purposes. The  
56 valuations, real property descriptions and other pertinent data

1 contained in the annual county assessment roll shall be used for the  
2 purpose of annually levying and collecting taxes for fire district, fire  
3 protection or similar purposes. It shall be the duty of each town board  
4 of assessors to annually certify to the [~~clerk of the board of supervi-~~  
5 ~~sors~~] director of real property tax services the amount to be raised for  
6 each fire district, fire protection or similar district, together with  
7 an accurate reference to the real property against which a tax for such  
8 purpose is to be levied, spread and collected. No formal or purported  
9 copy of an assessment roll prepared by any agency other than [~~the~~] a  
10 town board of assessors shall be recognized or used by the [~~clerk of the~~  
11 ~~board of supervisors~~] director of real property tax services for the  
12 purposes referred to in this section. The expense, if any, incurred by  
13 any town in carrying out the provisions of this section shall be a prop-  
14 er charge against the district on whose behalf such taxes are levied and  
15 shall be paid by such district to such town immediately after such taxes  
16 shall have been collected.

17 § 3. Sections 4-1.0, 4-3.0, 4-3.1, 4-4.0, 4-6.0 and 4-7.0 of chapter  
18 812 of the laws of 1942, constituting the Erie county tax act, sections  
19 4-1.0, 4-3.0, 4-3.1 and 4-6.0 as amended by chapter 682 of the laws of  
20 1969 and section 4-4.0 as amended by chapter 562 of the laws of 1943,  
21 are amended to read as follows:

22 § 4-1.0 County assessment official for school district purposes. The  
23 assessment annually made and completed as the county assessment roll,  
24 shall be the assessment for school district purposes. It shall be the  
25 duty of the board of assessors of each town, prior to the first day of  
26 August, to prepare a separate assessment roll of property situated with-  
27 in the school district or districts in such town, which separate assess-  
28 ment roll shall be copied from the assessment roll just completed [~~and~~  
29 ~~shall be made on forms furnished by the Erie county legislature~~]. Such  
30 roll may be prepared pursuant to the provisions of section 3-2.1 of this  
31 act, shall be verified by the board of assessors as in section 3-5.0  
32 provided and shall be used for school district purposes. Such school  
33 district assessment roll shall contain all of the assessment information  
34 contained in the county assessment roll and shall also [~~have a ruled~~  
35 ~~column headed "school district taxes"~~] separately set forth the school  
36 district taxes, and the amount of the annual school tax shall be spread  
37 upon such roll [~~in such column~~] as in this act provided.

38 § 4-3.0 Certification of school budgets and tax rates; school taxes to  
39 be spread by [~~clerk of Erie county legislature~~] director of real proper-  
40 ty tax services. After the lawful authorities in each school district  
41 shall have adopted their school budget and fixed the amount of taxes to  
42 be raised therein for such school district in the manner provided by  
43 law, the board of education, board of trustees, or the sole trustee of  
44 such school district, shall determine and fix the rate on each one thou-  
45 sand dollars of assessed valuation of taxable real property therein,  
46 necessary to raise the total amount of the budget of such school  
47 district based upon the assessed valuations certified by the assessors.  
48 They shall direct that the amount of such budget be raised by tax in  
49 such school district and shall, prior to the tenth day of August of each  
50 year, certify to and file with the [~~clerk of the Erie county legisla-~~  
51 ~~ture~~] director of real property tax services such budget and such tax  
52 rate, together with certified copies of all resolutions in connection  
53 therewith. Thereupon [~~such clerk~~] the director of real property tax  
54 services shall forthwith spread against each parcel of taxable real  
55 property upon such school assessment roll, at the tax rate certified to  
56 him, the amount of the school tax for the school year. The provisions of



1 this section relating to the spreading of the annual school district  
2 taxes by the [~~clerk of the Erie county legislature~~] director of real  
3 property tax services shall not apply to the school districts situated  
4 in the town of Tonawanda, but the duty of spreading such school district  
5 taxes shall devolve upon the assessor of such town. The assessor of the  
6 town of Tonawanda shall on or before the tenth day of August of each  
7 year deliver such roll to the [~~clerk of the Erie county legislature~~]  
8 director of real property tax services.

9 § 4-3.1 Cost of creating school district roll to be charged to respec-  
10 tive school districts. [~~The actual cost to the county of procuring and~~  
11 ~~furnishing the forms for school district assessment rolls to the respec-~~  
12 ~~tive boards of assessors as provided by section 4-1.0 of this act, and~~  
13 ~~the~~] The actual cost to the county per item of spreading the school  
14 district taxes upon the various school district tax rolls shall be  
15 apportioned and charged to the respective school districts benefitted by  
16 such labor and material. The [~~clerk of the Erie county legislature~~]  
17 director of real property tax services shall on or before the first  
18 Tuesday of October in each year certify to the Erie county legislature  
19 the total actual cost for material furnished and labor performed in the  
20 making and spreading of such school district tax rolls together with his  
21 apportionment thereof to each school district benefitted thereby; and  
22 the Erie county legislature shall thereupon and on or before the first  
23 Tuesday of December in each year determine the proper apportionment to  
24 be charged to each school district benefitted thereby. The [~~commissioner~~  
25 ~~of finance~~] director of real property tax services shall thereafter and  
26 on or before the tenth day of March in each year file with each such  
27 school district a statement of the amount so apportioned to such school  
28 district and the amount so apportioned to and payable by the school  
29 district shall be included in the next ensuing annual budget of such  
30 school district and raised by tax upon all taxable real property therein  
31 in the manner provided in this act for the levying and raising of school  
32 district taxes, and when collected such amount shall be paid by the  
33 school treasurer to the [~~commissioner of finance~~] Erie county comp-  
34 troller. In the event of a default in such payment by such school  
35 district, the county shall be entitled to proceed to satisfy such claim  
36 as in section 12-10.0 of this act provided.

37 § 4-4.0 Levy of school district taxes. The [~~clerk of the board of~~  
38 ~~supervisors~~] director of real property tax services shall complete the  
39 extension of taxes for school district purposes upon such school  
40 district assessment roll and shall deliver such roll, together with the  
41 certified copy of the school budget, tax rate and resolutions, to the  
42 [~~board of supervisors~~] legislature on or before the first day of Septem-  
43 ber in each year. The [~~board of supervisors~~] legislature shall on or  
44 before the first Tuesday of September in each year, levy the taxes so  
45 extended for such school district purposes and thereupon such school  
46 district assessment roll shall become and be the school district tax  
47 roll. The clerk of the [~~board of supervisors~~] legislature shall cause  
48 such school district budget, tax rate and resolutions to be printed in  
49 the journal of the proceedings of the [~~board of supervisors~~]  
50 legislature.

51 § 4-6.0 Delivery of school district tax roll and warrant. After the  
52 Erie county legislature shall have duly levied the school district  
53 taxes, a warrant, under seal of the county and signed by the chairman  
54 and clerk of such legislature, shall be annexed to the school district  
55 tax roll, commanding the school district tax collector, the collector of  
56 taxes, the treasurer of the city of Lackawanna, or the receiver of

1 taxes, as the case may be, and after him the [~~commissioner of finance~~  
2 director of real property tax services] as herein provided, to collect  
3 from the several persons and on the properties named and described in  
4 such tax roll, the several sums mentioned therein opposite their respec-  
5 tive names or properties as the school tax, together with the fees,  
6 penalties and interest charges as herein set forth.

7 § 4-7.0 Date of delivery of school district tax rolls. Such school  
8 district tax rolls shall be delivered to the [~~supervisor of each town~~  
9 ~~and to the supervisor of the city of Lackawanna, and shall be by him~~  
10 ~~delivered to the~~] school district tax collector, the collector or  
11 receiver of taxes on, or as soon after, the date of the levy of the  
12 taxes thereon as is practicable, but in no event later than the tenth  
13 day of September ensuing the date of levy.

14 § 4. Sections 5-0.2, 5-0.4, 5-2.0, 5-3.0, 5-5.1, 5-7.0, 5-9.0, 5-10.0,  
15 5-11.0, 5-12.0 and 5-13.0 of chapter 812 of the laws of 1942, constitut-  
16 ing the Erie county tax act, section 5-2.0 as amended by chapter 8 of  
17 the laws of 2006, sections 5-3.0, 5-7.0, 5-10.0 and 5-13.0 as amended by  
18 chapter 439 of the laws of 1997, section 5-5.1 as amended by chapter 474  
19 of the laws of 1952 and sections 5-9.0 and 5-12.0 as amended by chapter  
20 682 of the laws of 1969, are amended to read as follows:

21 § 5-0.2 Method of election; certification. The election under section  
22 5-0.0 shall be made at any annual meeting of the school district and  
23 when such election is made it shall be certified by the clerk of the  
24 school district to the town clerk and to the clerk of the [~~board of~~  
25 ~~supervisors~~] legislature on or before the first day of September follow-  
26 ing such school district meeting, and it shall be spread upon the record  
27 or minutes of the proceedings of the town board and the [~~board of super-~~  
28 ~~visors~~] legislature.

29 § 5-0.4 Revocation of election. Such school district may, at the  
30 second annual district meeting following the annual district meeting at  
31 which such election is made, elect to revoke and rescind its election  
32 that its school district taxes be collected by the town collector or  
33 receiver of taxes, and such revocation or rescission shall be certified  
34 by the clerk of such school district to the town clerk and to the clerk  
35 of the [~~board of supervisors~~] legislature on or before the first day of  
36 September following such school district meeting; and the same shall be  
37 spread upon the record or minutes of the proceedings of the town board  
38 and the [~~board of supervisors~~] legislature. But no such revocation or  
39 rescission shall in any manner invalidate, rescind or revoke any act  
40 done, liability imposed or right accrued whether the same be contingent,  
41 inchoate or consummate, or any suit, proceeding or prosecution had or  
42 commenced or any penalty incurred prior to the effective date of such  
43 revocation or rescission.

44 § 5-2.0 Fees and penalties on school district taxes. (a) All such  
45 school district taxes shall be due and payable within ten days after the  
46 receipt of the school district tax roll by the collector or receiver of  
47 taxes, and if paid on or before the fifteenth day of October next ensu-  
48 ing the levying of such taxes, it shall be received, together with a fee  
49 of one [~~and one-half~~] per centum unless such fee is waived by resolution  
50 of the town board, or the common council of the city of Lackawanna. If  
51 paid after October fifteenth and before November first, seven [~~and one-~~  
52 ~~half~~] per centum shall be added to and collected with such school  
53 district taxes; if paid on November first and before December first,  
54 [~~nine~~] eight per centum shall be added. Whenever the last day to pay  
55 school district taxes without a penalty or with a stated penalty, as  
56 herein before or hereinafter provided, falls on a Sunday or legal holi-

1 day, such taxes may be paid on the next business day succeeding such  
2 Sunday or legal holiday without incurring any additional penalty.

3 (b) Notwithstanding the provisions of any other general, special or  
4 local law, rule or regulation to the contrary, the collector or receiver  
5 of taxes is authorized to accept partial payments to be applied toward  
6 current fiscal year taxes.

7 (c) Each such partial payment shall be allocated and proportionally  
8 applied against the unpaid current fiscal year taxes on the one hand and  
9 the fees, penalties and interest charges accrued thereon on the other,  
10 as of the date of the partial payment, in the proportions, respectively,  
11 which the unpaid taxes and the accrued fees, penalties and interest  
12 charges bear to the aggregate amount of the unpaid current fiscal year  
13 taxes and the fees, penalties and interest charges accrued thereon.

14 (d) Except in the reduction of the unpaid amount of current fiscal  
15 year taxes or liens, the provisions of this section and the receipt of  
16 the partial payments authorized hereunder shall not impair or otherwise  
17 affect the creation and continuing existence of any lien for unpaid  
18 taxes in favor of the county, the authority of the county to sell tax  
19 certificates, to issue or take a tax deed to any real property affected  
20 by a tax certificate or to prosecute an action to foreclose or otherwise  
21 enforce collection of any such tax sale certificate or lien for unpaid  
22 taxes.

23 § 5-3.0 Disposition of fees, penalties and interest on school district  
24 taxes. All moneys representing fees, penalties and interest collected as  
25 part of any school district tax pursuant to the provisions of this act,  
26 shall be accounted for and disposed of as follows:

27 In all cases where such school district taxes are being collected by a  
28 collector or receiver of taxes under his warrant, the first seven [~~and~~  
29 ~~one-half~~] per centum penalty chargeable and collected for tardy payment  
30 of such taxes, shall be considered as a fee for collection, and such fee  
31 of seven [~~and one-half~~] per centum shall be retained by such collector  
32 or receiver of taxes and shall be by him disposed of according to law.  
33 In all cases where, pursuant to this act, more than seven [~~and one-half~~]  
34 per centum penalty is chargeable and collected with such school district  
35 taxes by such collectors and receivers of taxes, such penalty charged  
36 and collected in excess of such seven [~~and one-half~~] per centum shall be  
37 considered as interest on such school district taxes and when so  
38 collected shall, if such school district taxes be collected prior to the  
39 first day of December, be accounted for and paid over to the school  
40 district.

41 § 5-5.1 Tax bills to be prepared by [~~clerk of board of supervisors~~]  
42 the director of real property tax services. Upon the [~~written~~] request  
43 of any school district addressed to the [~~board of supervisors~~] director  
44 of real property tax services, [~~such board may direct its clerk to~~] the  
45 director, or his designee, may prepare for such school district annual  
46 school district tax bills [~~by the use of accounting or tabulating~~  
47 ~~machines~~]. Such tax bill shall be in such form as will comply with the  
48 provisions of this article. The actual cost to the county of procuring  
49 and preparing such tax bills shall be a charge upon the school district  
50 at whose request the same shall have been prepared and the county shall  
51 be reimbursed and shall be paid such cost as in section 4-3.1 of this  
52 act provided.

53 § 5-7.0 Fees, penalties and interest not to be waived. No collector or  
54 receiver of taxes shall waive any fees, penalties or interest for the  
55 collection or tardy payment of school district taxes, except that the  
56 town board of any town, or the common council of the city of Lackawanna,



1 may, by resolution, waive the imposition and collection of the initial  
2 one [~~and one-half~~] per centum fee imposed on such taxes.

3 § 5-9.0 Transcript of uncollected school district taxes. On the first  
4 day of December next succeeding the delivery of the school district tax  
5 rolls to the several school tax collectors, town collectors and receivers  
6 of taxes, or within five days thereafter, each school district tax  
7 collector, town collector or receiver of taxes shall make a return of  
8 the uncollected school district taxes to the board of education, board  
9 of trustees or sole trustee of the school district; and such board of  
10 education, board of trustees or sole trustee of such school district  
11 shall make its certification and transmit the account, collector's affidavit  
12 and the certificate to the [~~commissioner of finance~~] director of  
13 real property tax services not later than the eighth day of December.

14 § 5-10.0 Certification of unpaid school taxes to Erie county legislature.  
15 The [~~commissioner of finance~~] director of real property tax  
16 services, after balancing and verifying such account of uncollected  
17 school taxes, shall cause a transcript of the same to be filed with the  
18 Erie county legislature of the county, and the [~~clerk of the Erie county~~  
19 ~~legislature~~] director of real property tax services shall thereupon and  
20 prior to the delivery of county tax rolls prescribed by section 6-2.0,  
21 spread such uncollected school district taxes, with an addition of [~~ten~~  
22 ~~and one-half~~] nine per centum, against the respective properties appearing  
23 on the county assessment roll and liable therefore.

24 § 5-11.0 Payment by county to school districts. The [~~board of supervisors~~]  
25 legislature, on or before the twentieth day of February of each  
26 year shall cause to be paid to the respective school districts the  
27 amount of such uncollected school district taxes, without interest, fees  
28 or penalties.

29 § 5-12.0 Uncollected school district taxes belong to the county. Upon  
30 the receipt by the [~~commissioner of finance~~] director of real property  
31 tax services of the account of uncollected school district taxes, such  
32 uncollected taxes thereon shall be and become the property of the county  
33 of Erie and the county shall be entitled to collect and receive the same  
34 with all lawful fees, penalties and interest charges as in this act  
35 provided, to the same effect as though the said uncollected school  
36 district taxes were county taxes returned to the [~~commissioner of~~  
37 ~~finance~~] director of real property tax services.

38 § 5-13.0 Collection by [~~commissioner of finance~~] director of real  
39 property tax services. Such unpaid school district taxes may be paid to  
40 and shall be received by the [~~commissioner of finance~~] director of real  
41 property tax services with the [~~ten and one-half~~] nine per centum thereon  
42 during the month of December and upon the payment of same such  
43 [~~commissioner of finance~~] director of real property tax services shall  
44 issue therefor his receipt, with receipt shall contain the same information  
45 as is contained on the receipt issued pursuant to section 5-5.0,  
46 except that the date of the receipt of such school district tax roll and  
47 warrant by the collector or receiver of taxes need not be shown.

48 § 5. Sections 6-1.0, 6-2.0, 6-2.1, 6-3.0, 6-4.0, 6-4.1, 6-5.0, 6-6.0,  
49 6-7.0, 6-8.1, 6-8.2, 6-9.0, 6-10.0, 6-11.0, 6-13.0, 6-14.0, 6-16.0,  
50 6-17.0, 6-18.0, 6-19.0, 6-20.0, 6-21.0, 6-23.0, 6-24.0 and 6-25.0 of  
51 chapter 812 of the laws of 1942, constituting the Erie county tax act,  
52 section 6-1.0 as amended by chapter 627 of the laws of 1956, sections  
53 6-2.0, 6-2.1, 6-3.0, 6-4.0, 6-5.0, 6-9.0, 6-11.0, 6-13.0, 6-18.0,  
54 6-19.0, 6-20.0, 6-21.0 and 6-23.0 as amended by chapter 682 of the laws  
55 of 1969, sections 6-4.1 and 6-17.0 as amended by chapter 390 of the laws  
56 of 1999, sections 6-7.0 and 6-8.1 as amended by chapter 8 of the laws of

2006, section 6-8.2 as added and sections 6-10.0 and 6-16.0 as amended by chapter 439 of the laws of 1997, section 6-14.0 as amended by chapter 228 of the laws of 1986, section 6-24.0 as added by chapter 733 of the laws of 1959 and section 6-25.0 as added by chapter 289 of the laws of 1993, are amended to read as follows:

§ 6-1.0 General tax levy; town and county budgets. [~~The board of supervisors may prescribe and furnish the forms on which the proposed taxes to raise county, town and special district budgets shall be entered, and may authorize and direct the employment of tabulating or accounting machinery in ascertaining, spreading, entering and extending such taxes.~~] The budgets of the several towns, fire districts and local improvement districts shall be certified to the [~~board of supervisors~~] Erie county legislature at least one week prior to the last Tuesday of November, in accordance with law and the provisions of this act, and upon the adoption of the county budget for the ensuing fiscal year, [~~such board~~] the legislature shall [~~, on the last Tuesday of November, each year,~~] levy and cause to be spread the taxes to be raised for such town, fire district and local improvement district budgets and shall, at the same time, levy and cause to be spread the state and county taxes pursuant to law for the ensuing fiscal year.

§ 6-2.0 Fiscal year; tax lien date; delivery of rolls. The fiscal year of the county shall begin on the first day of January and end on the thirty-first day of December in each year. After the Erie county legislature shall have duly completed the tax rolls of the several cities and towns of said county, the taxes and assessments thereon shall be and become liens as of the first day of January next ensuing the levy thereof and shall remain such liens until paid; and the said [~~board~~] legislature shall cause the rolls of the city of Buffalo to be delivered to the [~~commissioner of finance~~] director of real property tax services and shall cause the rolls of the cities of Tonawanda and Lackawanna and the several towns to be delivered to their respective collectors and receivers of taxes on or as soon after the first day of January as practicable, but in no event later than the first day of February in each year.

§ 6-2.1 [~~Commissioner of finance~~] Director of real property tax services to indicate tax delinquency on tax rolls. It shall be the duty of the [~~commissioner of finance~~] director of real property tax services, prior to the delivery of the tax rolls as directed in section 6-2.0, to indicate which parcels of real property on such rolls are tax delinquent, by marking upon such rolls opposite the parcel of real property affected, a statement indicating that there are unpaid taxes upon such real property. The provisions of this section are for the benefit and advice of delinquent taxpayers, and failure of the [~~commissioner of finance~~] director of real property tax services to indicate such delinquency on such rolls shall in no manner affect the validity or enforceability of any tax, tax sale or tax sale certificate founded upon or in any manner connected with such tax roll.

§ 6-3.0 Warrant to [~~commissioner of finance~~] director of real property tax services. To each roll so delivered to the [~~commissioner of finance~~] director of real property tax services a warrant under the seal of the county and signed by the then chairman and clerk of the Erie county legislature shall be annexed, commanding him to collect from the several persons and on the properties named and described in the tax rolls the several sums mentioned in [~~the last column of~~] said rolls opposite their respective names or properties, together with the fees, penalties and interest charges as herein set forth.

§ 6-4.0 ~~[Commissioner of finance]~~ Director of real property tax services to advertise collection of taxes. The ~~[commissioner of finance]~~ director of real property tax services, upon receiving such rolls and warrants, shall cause to be published for not exceeding twenty insertions, in two or more ~~[daily]~~ newspapers published in the ~~[city of Buffalo, each having a daily average circulation of not less than fifty thousand]~~ county of Erie, a notice that the tax rolls and warrants have been received by him and that all persons ~~[and]~~, corporations ~~and/or~~ entities named therein are required to pay their taxes at his office on or before the fifteenth day of February next ensuing. Such notice shall incorporate the schedule of penalties herein provided.

§ 6-4.1 Collection in the city of Buffalo. (a) The taxes in the city of Buffalo shall be due and payable on or before the fifteenth day of February next ensuing the levying of such tax, and when so paid, shall be received with no additions or penalties. If paid on February sixteenth and before March first, one ~~[and one-half]~~ per centum shall be added; if paid on March first and before March sixteenth, ~~[three]~~ two per centum shall be added; if paid on March sixteenth and before April first, ~~[four and one-half]~~ three per centum shall be added; if paid on April first and before April sixteenth, ~~[six]~~ four per centum shall be added; if paid on April sixteenth and before May first, ~~[seven and one-half]~~ five per centum shall be added. On the first day of May and on the first day of each month thereafter an additional one ~~[and one-half]~~ per centum shall be added and collected by the ~~[commissioner of finance]~~ director of real property tax services until the date of the sale of such unpaid taxes as in this act provided. Whenever the last day to pay such taxes without a penalty or with a stated penalty, as hereinbefore or hereinafter provided, falls on a Sunday or legal holiday, such taxes may be paid on the next business day succeeding such Sunday or legal holiday without incurring any additional penalty.

(b) Notwithstanding the provisions of any other general, special or local law, rule or regulation to the contrary, the ~~[commissioner of finance]~~ director of real property tax services of the county of Erie is authorized to accept partial payments to be applied toward current fiscal year taxes.

(c) Each such partial payment shall be allocated and proportionally applied against the unpaid current fiscal year taxes on the one hand and the fees, penalties and interest charges accrued thereon on the other, as of the date of the partial payment, in the proportions, respectively, which the unpaid taxes and the accrued fees, penalties and interest charges bear to the aggregate amount of the unpaid current fiscal year taxes and the fees, penalties and interest charges accrued thereon.

(d) Except in the reduction of the unpaid amount of current fiscal year taxes or liens, the provisions of this section and the receipt of the partial payments authorized hereunder shall not impair or otherwise affect the creation and continuing existence of any lien for unpaid taxes in favor of the county, the authority of the county to sell tax certificates, to issue or take a tax deed to any real property affected by a tax certificate or to prosecute an action to foreclose or otherwise enforce collection of any such tax sale certificate or lien for unpaid taxes.

§ 6-5.0 Warrants to town collectors. To each roll so delivered to the several town collectors and receivers of taxes, a warrant under the seal of the county and signed by the then chairman and the clerk of the Erie county legislature shall be annexed, commanding such collector or receiver of taxes, and after him the ~~[commissioner of finance]~~ director

1 of real property tax services as herein prescribed, to collect from the  
2 several persons and on the properties named and described in the tax  
3 rolls, the several sums mentioned in [~~the last column of~~] such rolls  
4 opposite the respective names or properties, together with the fees,  
5 penalties and interest charges as herein set forth.

6 § 6-6.0 Collectors and receivers of taxes to advertise receipt of tax  
7 rolls and warrants. Each collector or receiver of taxes, upon receiving  
8 such roll and warrant, shall forthwith cause to be published, for not  
9 exceeding five insertions in a newspaper having a general circulation in  
10 such town, a notice that the tax roll and warrant has been received by  
11 him, specifying the date of such receipt, and that all persons [~~and~~],  
12 corporations and/or entities named therein are required to pay their  
13 taxes at his office on or before the fifteenth day of February next  
14 ensuing, in the case of towns of the first class, and [~~on or before the~~  
15 ~~fifteenth day of March next ensuing in the case of a town of the~~] second  
16 class, and that he will attend at the places and times specified in such  
17 notice to receive such taxes as herein provided. Such notice shall  
18 incorporate the scale of penalties herein provided. In the event that  
19 there is no newspaper having a general circulation in such town, such  
20 notice shall be given by posting copies thereon in five conspicuous  
21 places within such town, calculated to give general notice to the  
22 taxpayers thereof.

23 § 6-7.0 Collection in towns of the first class and second class;  
24 penalties.

25 (a) Taxes in towns of the first class and second class as defined by  
26 law, shall be due and payable on or before the fifteenth day of February  
27 next ensuing the levying of such tax, and when so paid, shall be  
28 received with no additions or penalties. If paid on February sixteenth  
29 and before March first, one [~~and one-half~~] per centum shall be added; if  
30 paid on March first and before March sixteenth, [~~three~~] two per centum  
31 shall be added; if paid on March sixteenth and before April first, [~~four~~  
32 ~~and one-half~~] three per centum shall be added; if paid on April first  
33 and before April sixteenth, [~~six~~] four per centum shall be added; if  
34 paid on April sixteenth and before May first, [~~seven and one-half~~] five  
35 per centum shall be added. Taxes paid on and after May first, whether  
36 paid to the receiver of taxes pursuant to his warrant, or any extension  
37 thereof, or to the [~~commissioner of finance~~] director of real property  
38 tax services after the return of the rolls to him by such receiver of  
39 taxes, shall be paid with an addition of [~~nine~~] six per centum on May  
40 first, [~~ten and one-half~~] seven per centum on June first, [~~twelve~~] eight  
41 per centum on July first, [~~thirteen and one-half~~] nine per centum on  
42 August first, [~~fifteen~~] ten per centum on September first, [~~sixteen and~~  
43 ~~one-half~~] eleven per centum on October first and [~~eighteen~~] twelve per  
44 centum on November first. Whenever the last day to pay such taxes with-  
45 out a penalty or with a stated penalty, as hereinbefore or hereinafter  
46 provided, falls on a Sunday or legal holiday, such taxes may be paid on  
47 the next business day succeeding such Sunday or legal holiday without  
48 incurring any additional penalty.

49 (b) Notwithstanding the provisions of any other general, special or  
50 local law, rule or regulation to the contrary, the collector or receiver  
51 of taxes is authorized to accept partial payments to be applied toward  
52 current fiscal year taxes.

53 (c) Each such partial payment shall be allocated and proportionally  
54 applied against the unpaid current fiscal year taxes on the one hand and  
55 the fees, penalties and interest charges accrued thereon on the other,  
56 as of the date of the partial payment, in the proportions, respectively,

1 which the unpaid taxes and the accrued fees, penalties and interest  
2 charges bear to the aggregate amount of the unpaid current fiscal year  
3 taxes and the fees, penalties and interest charges accrued thereon.

4 (d) Except in the reduction of the unpaid amount of current fiscal  
5 year taxes or liens, the provisions of this section and the receipt of  
6 the partial payments authorized hereunder shall not impair or otherwise  
7 affect the creation and continuing existence of any lien for unpaid  
8 taxes in favor of the county, the authority of the county to sell tax  
9 certificates, to issue or take a tax deed to any real property affected  
10 by a tax certificate or to prosecute an action to foreclose or otherwise  
11 enforce collection of any such tax sale certificate or lien for unpaid  
12 taxes.

13 § 6-8.1 Collection in villages; penalties. (a) Taxes in villages shall  
14 be due and payable on or before the first day of July, or such other  
15 date as may be applicable pursuant to the village law, following the  
16 levying of such tax, and when so paid, shall be received with no addi-  
17 tions or penalties. If paid on July second and before August first,  
18 seven [~~and one-half~~] per centum shall be added. One [~~and one-half~~] per  
19 centum shall be paid for each month and fraction thereof until paid.  
20 Whenever the last day to pay such taxes without a penalty or with a  
21 stated penalty, as provided in this section, falls on a Sunday or legal  
22 holiday, such taxes may be paid on the next business day succeeding such  
23 Sunday or legal holiday without incurring any additional penalty.

24 (b) Notwithstanding the provisions of any other general, special or  
25 local law, rule or regulation to the contrary, the village treasurer, or  
26 collecting officer of such village, is authorized to accept partial  
27 payments to be applied toward current fiscal year taxes.

28 (c) Each such partial payment shall be allocated and proportionally  
29 applied against the unpaid current fiscal year taxes on the one hand and  
30 the fees, penalties and interest charges accrued thereon on the other,  
31 as of the date of the partial payment, in the proportions, respectively,  
32 which the unpaid taxes and the accrued fees, penalties and interest  
33 charges bear to the aggregate amount of the unpaid current fiscal year  
34 taxes and the fees, penalties and interest charges accrued thereon.

35 (d) Except in the reduction of the unpaid amount of current fiscal  
36 year taxes or liens, the provisions of this section and the receipt of  
37 the partial payments authorized hereunder shall not impair or otherwise  
38 affect the creation and continuing existence of any lien for unpaid  
39 taxes in favor of the county, the authority of the county to sell tax  
40 certificates, to issue or take a tax deed to any real property affected  
41 by a tax certificate or to prosecute an action to foreclose or otherwise  
42 enforce collection of any such tax sale certificate or lien for unpaid  
43 taxes.

44 § 6-8.2 Collection of delinquent village taxes by the county [~~commis-~~  
45 ~~sioner of finance~~] director of real property tax services. Upon the  
46 request by resolution of the board of trustees of any village in Erie  
47 county, the Erie county legislature shall provide for the collection of  
48 delinquent village taxes that are levied by such village subsequent to  
49 the adoption of such resolution.

50 If action to enforce collection is to be initiated pursuant to this  
51 section, the account and certificate described in subdivision three of  
52 section fourteen hundred thirty-six of the real property tax law shall  
53 be transmitted to the [~~county treasurer~~] director of real property  
54 services by the board of trustees within fifteen days after the tax roll  
55 and warrant has been returned by the village treasurer to the board of  
56 trustees. Upon delivery to the [~~county treasurer~~] director of real prop-



erty services of the account and certificate of unpaid village taxes, a penalty of seven [~~and one-half~~] per centum shall be added to each amount currently due and owing. The amount of penalty and interest accumulated on any delinquent account at the time such account is transmitted to the [~~county treasurer~~] director of real property services shall be included in and be deemed part of the amount of the unpaid tax for purposes of payments to the village from the county [~~treasurer~~] and for purposes of computing the additional percentage levied by the county legislative body.

From the time of the return of the certified account of unpaid village taxes described in this section, until a time two weeks prior to the last day that is provided by law for the levy of town and county taxes, the Erie county [~~commissioner of finance~~] director of real property tax services shall receive the amount of taxes entered on said certified account of unpaid village taxes, with interest added thereto as provided by section 6-8.1 of this act, from any person whose real property is included in such account. The Erie county [~~commissioner of finance~~] director of real property tax services shall pay over to the village treasurer not later than the fifteenth day of each month all monies realized during the previous calendar month from the collection of such unpaid taxes, including interest except that he shall retain the seven [~~and one-half~~] per centum penalty imposed pursuant to this act, and such amount shall be paid over to the county of Erie.

The [~~commissioner of finance~~] director of real property tax services shall, within one year following the receipt of the account and certification of delinquent village taxes, pay to the village treasurer, the amount of returned village taxes remaining unpaid, including interest accumulated to the time of such payment pursuant to section 6-8.1 of this act, to the village treasurer by the county [~~commissioner of finance~~] director of real property tax services, except that said [~~commissioner~~] director shall retain the seven [~~and one-half~~] per centum penalty imposed pursuant to this act.

Within two weeks prior to the levy of the town and county taxes, the account and certification of delinquent taxes remaining unpaid shall be transmitted by the [~~county treasurer~~] director of real property tax services to the county legislature, which shall cause the amount of such unpaid taxes, together with [~~ten and one-half~~] nine per centum of the amount of principal and interest, to be relieved upon the real property upon which the same were originally imposed by the village. The amount relieved pursuant to this section shall include village taxes payable in installments which shall have remained unpaid after the date upon which the last installment was due. After relevy on the town and county tax roll, all such relieved amounts shall become part of the total tax to be collected. Such relieved amounts shall be considered due and owing to the county [~~commissioner of finance~~] director of real property tax services to reimburse the county for the amounts advanced pursuant to this section.

The same proceedings in all respects shall be had for the collection of the amount so directed to be raised by the Erie county legislature as are provided by law in relation to the collection of county taxes.

§ 6-9.0 Payment of tax moneys to supervisor and [~~commissioner of finance~~] director of real property tax services. From the tax moneys so collected, the several collectors and receivers of taxes shall pay, first, to the supervisor of the town such sum as shall have been levied for all town, highway, bridge, fire district, special district, and other miscellaneous town purposes; second, to the [~~commissioner of~~]

1 ~~finance~~ director of real property tax services of the county the resi-  
2 due of the tax moneys so collected. Collectors and receivers of taxes  
3 shall deposit moneys received by them and shall disburse the same at the  
4 time and in the manner provided by law.

5 § 6-10.0 Duties of collectors and receivers of taxes. There shall be  
6 stamped upon each tax bill and tax receipt issued by any collector or  
7 receiver of taxes the date of the receipt of the tax roll and warrant;  
8 and in all cases where it has been indicated upon such tax roll that  
9 there are delinquent taxes upon any parcel of property, such tax bill  
10 and/or receipt affecting such parcel shall likewise indicate the exist-  
11 ence of such delinquent taxes. Failure to stamp the date of receipt of  
12 the tax roll and warrant, or to indicate the fact of such delinquency  
13 upon any tax bill or tax receipt shall in no wise affect the validity or  
14 enforceability of any tax, tax sale or tax sale certificate, such  
15 provisions being for the benefit and guidance of taxpayers. The  
16 provisions of the state tax law with reference to the mailing of tax  
17 bills shall apply to all collectors and receivers of taxes. No collector  
18 or receiver of taxes shall waive any fees or penalties for the  
19 collection or tardy payment of taxes[~~, but the town board of any town of~~

20 ~~the second class may by resolution waive the imposition and collection~~  
21 ~~of the initial one and one-half per centum fee imposed on such taxes~~].  
22 Collectors and receivers of taxes shall receive and account to their  
23 respective towns for the initial seven [~~one one-half~~] per centum fee  
24 imposed on such taxes. It shall be the duty of each collector or receiv-  
25 er of taxes of each town in the county of Erie to collect, pursuant to  
26 his warrant and any extension thereof, all taxes on such county tax roll  
27 in his hands; and each town shall be responsible for the acts and  
28 defaults of such collector and receiver of taxes during the period of  
29 collection of taxes pursuant to his warrant and any extension thereof.  
30 Each collector and receiver of taxes is, by his warrant, vested with all  
31 the power provided by law for the collection of taxes. These duties and  
32 responsibilities shall fully apply, with reference to the collection of  
33 county taxes, to the treasurers of the cities of Lackawanna and Tonawan-  
34 da.

35 § 6-11.0 Bonds of collectors and receivers of taxes. Each collector  
36 before receiving his roll and warrant shall execute to the supervisor of  
37 such town a bond, with no less than two sufficient sureties, in the  
38 penal sum of double the amount to be collected pursuant to such warrant;  
39 or in case of a bond issued by a surety company duly licensed to issue  
40 bonds in and by the state of New York, in a sum to be determined annual-  
41 ly by a majority vote of such town board or common council. Such bond  
42 shall be subject to the approval of the supervisor of such town and  
43 shall by him be filed and recorded in the county clerk's office. Upon  
44 certification by the [~~commissioner of finance~~] director of real property  
45 tax services that such collector has duly and fully accounted to such  
46 [~~commissioner of finance~~] director of real property tax services upon  
47 return of the roll, such supervisor shall forthwith file a satisfaction  
48 of such bond in such county clerk's office, and such bond shall thereup-  
49 on by said county clerk be marked satisfied. Where receivers of taxes  
50 have filed official undertaking pursuant to law, indemnifying their  
51 respective towns, no additional bond as herein provided need be  
52 furnished to the supervisor of such town.

53 § 6-13.0 Return by collectors and receivers of taxes. On the first day  
54 of March next succeeding the delivery of the tax rolls to the several  
55 collectors and receivers of taxes, or within five days thereafter, each  
56 collector and receiver of taxes shall make a return to the [~~commissioner~~

1 ~~of finance~~ director of real property tax services of the amount of  
2 taxes by him collected, and pay over all moneys due said ~~commissioner~~  
3 ~~of finance~~ director of real property tax services and on the first day  
4 of April following, or within five days thereafter, shall make a like  
5 return and payment; and on the first day of May next succeeding, or  
6 within five days thereafter, shall return the tax roll and make a full,  
7 complete and final accounting under oath of all taxes by him so  
8 collected together with a full and correct statement of all unpaid taxes  
9 contained in said roll.

10 § 6-14.0 ~~Commissioner of finance~~ Director of real property tax  
11 services shall extend time for collection. The ~~commissioner of finance~~  
12 director of real property tax services, upon the written application of  
13 the supervisor of any town, or the common council of the cities of Tona-  
14 wanda or Lackawanna, shall extend the time for collection of taxes  
15 remaining unpaid in any such town or city to June thirtieth in any year;  
16 provided, however, that the collector, receiver of taxes or treasurer of  
17 any such town or city shall fully account to the ~~commissioner of~~  
18 ~~finance~~ director of real property tax services as herein provided, and  
19 shall further account on or before the fifth day of each month during  
20 the term of such extension.

21 § 6-16.0 Disposition of fees, penalties and interest. All moneys  
22 representing fees, penalties and interest collected as a part of any tax  
23 pursuant to the provisions of this act, except a school district tax,  
24 shall be accounted for and disposed of as follows:

25 (a) In all cases where the taxes are being collected by a collector or  
26 receiver of taxes or a village clerk or treasurer under his warrant, the  
27 first seven ~~and one-half~~ per centum penalty chargeable and collected  
28 for delayed payment of such tax shall be considered as a fee for  
29 collection, and such fee of seven ~~and one-half~~ per centum shall be  
30 retained by such collector or receiver of taxes and shall be by him  
31 disposed of according to law. In all cases where, pursuant to this act,  
32 more than seven ~~and one-half~~ per centum penalty is chargeable and  
33 collected by such collectors and receivers of taxes, such penalty  
34 charged and collected in excess of such seven ~~and one-half~~ per centum  
35 shall be considered as interest on such taxes and when so collected  
36 shall be accounted for and paid over to the ~~commissioner of finance~~  
37 director of real property tax services.

38 (b) After return of the tax rolls to the ~~commissioner of finance~~  
39 director of real property tax services such ~~commissioner of finance~~  
40 director of real property tax services shall collect the unpaid taxes  
41 therein contained, together with the seven ~~and one-half~~ per centum  
42 fees for collection and the interest and penalties prescribed in this  
43 act. Such fees, penalties and interest collected and received by the  
44 ~~commissioner of finance~~ director of real property tax services on any  
45 taxes due the county shall be received by him on behalf of the county  
46 and he shall account therefor in accordance with law.

47 § 6-17.0 Proceedings by ~~commissioner of finance~~ director of real  
48 property tax services on returns.

49 (a) It shall be the duty of the ~~commissioner of finance~~ director of  
50 real property tax services to collect and receive all taxes remaining  
51 unpaid, including the taxes returned to him pursuant to the provisions  
52 of article five of this act, together with the penalties on all unpaid  
53 taxes as in this act prescribed.

54 (b) Notwithstanding the provisions of any other general, special or  
55 local law, rule or regulation to the contrary, following the return of  
56 the tax rolls the ~~commissioner of finance~~ director of real property

1 tax services of the county of Erie is authorized to accept partial  
2 payments to be applied toward current fiscal year taxes.

3 (c) Each such partial payment shall be allocated and proportionally  
4 applied against the unpaid current fiscal year taxes on the one hand and  
5 the fees, penalties and interest charges accrued thereon on the other,  
6 as of the date of the partial payment, in the proportions, respectively,  
7 which the unpaid taxes and the accrued fees, penalties and interest  
8 charges bear to the aggregate amount of the unpaid current fiscal year  
9 taxes and the fees, penalties and interest charges accrued thereon.

10 (d) Except in the reduction of the unpaid amount of current fiscal  
11 year taxes or liens, the provisions of this section and the receipt of  
12 the partial payments authorized hereunder shall not impair or otherwise  
13 affect the creation and continuing existence of any lien for unpaid  
14 taxes in favor of the county, the authority of the county to sell tax  
15 certificates, to issue or take a tax deed to any real property affected  
16 by a tax certificate or to prosecute an action to foreclose or otherwise  
17 enforce collection of any such tax sale certificate or lien for unpaid  
18 taxes.

19 § 6-18.0 Warrant to sheriff to collect by levy and sale. Upon the  
20 refusal, failure or neglect of any person or corporation named in the  
21 county or school district tax rolls to pay the amount of his or its  
22 respective taxes on or before the first day of September next ensuing  
23 the levy of such tax, the [~~commissioner of finance~~] director of real  
24 property tax services may issue a warrant under his hand and seal  
25 directed to the sheriff of the county commanding him to collect the  
26 amount of such taxes remaining unpaid, together with the interest, fees  
27 and penalties on the same, at the rates hereinbefore provided, by levy,  
28 distress and sale of the goods and chattels of the persons or corpo-  
29 rations so in default as described in said tax rolls, or from and out of  
30 any goods and chattels owned by him or it, wheresoever the same shall or  
31 may be found within the county of Erie; and no claim of title made by  
32 any other person to such goods and chattels shall be available to  
33 prevent the sale thereof. Warrants issued to the sheriff as herein  
34 provided shall be returned within thirty days from the date thereof and  
35 no later than the time fixed by this act for the sale of real property  
36 for uncollected taxes.

37 § 6-19.0 Sale by sheriff and disposition of proceeds. All moneys  
38 collected by the sheriff under his warrant as provided in this section  
39 shall be paid over to the [~~commissioner of finance~~] director of real  
40 property tax services upon the return of such warrant. Said sheriff  
41 shall give public notice of the time and place of sale and of the prop-  
42 erty to be sold at least six days prior to the sale, by advertisement to  
43 be posted in at least three public places in the city, town or village  
44 where such sale shall be made, and all such sales shall be by public  
45 auction. If the property distrained shall sell for more than the amount  
46 of the taxes, fees and penalties thereon and the fees and costs of such  
47 sale, the surplus shall be returned to the person or corporation to pay  
48 whose taxes said property was distrained and sold. If any other person  
49 shall claim such surplus, and such claim be admitted in writing by the  
50 person or corporation for the payment of whose taxes the same was  
51 distrained and sold, the surplus shall be paid to such claimant; but if  
52 such claim be contested by any person, the surplus shall be paid to the  
53 [~~commissioner of finance~~] director of real property tax services pending  
54 determination by due course of law of the rights of the claimants there-  
55 to.

§ 6-20.0 Payment of state tax. It shall not be the duty of the ~~[commissioner of finance]~~ director of real property tax services to transmit to the state department of taxation and finance any account of unpaid taxes assessed upon corporations or upon lands in the county, or any collector's or receiver's affidavit in relation thereto; nor shall the department of taxation and finance credit the said ~~[commissioner of finance]~~ director of real property tax services with any unpaid taxes on lands or upon corporations, but the whole amount of any state tax imposed upon property in the county shall be paid by the ~~[commissioner of finance]~~ director of real property tax services to the department of taxation and finance on or before the fifteenth day of May next after the same shall have been assessed upon the real property of said county, retaining for the county the compensation for receiving and disbursing now allowed by law, together with all interest accrued on said moneys prior to its payment to the department of taxation and finance. If there is not sufficient funds then in the county treasury, available to pay such state tax, the ~~[commissioner of finance]~~ director of real property tax services shall certify such fact to the Erie county legislature who shall provide for the payment of same.

§ 6-21.0 Omitted taxes; erroneous descriptions. The several town collectors and receivers of taxes upon returning their rolls to the ~~[commissioner of finance]~~ director of real property tax services as herein provided, shall deliver to him a statement of all lands omitted from the assessment rolls or imperfectly described and of all taxes erroneously assessed, together with such information in relation thereto as they upon diligent inquiry shall have been able to obtain. The ~~[commissioner of finance]~~ director of real property tax services shall examine such statements of tax arrearages and shall reject all taxes on lands that shall be so imperfectly described, and all taxes so erroneously assessed, in form or substance, that the collection thereof cannot be enforced, and shall on or before the first Tuesday of November in each year deliver a transcript thereof to the Erie county legislature and to the boards of assessors of the respective towns or cities affected. The board of assessors of the town or city affected by such rejection shall cause a correct description of such lands to be entered in the next ensuing assessment roll and the Erie county legislature shall relevy against the said lands under the perfected description the said tax theretofore rejected, together with the tax for the ensuing year, marking the relevied tax as a reassessment; and the said tax so relevied shall be considered and enforced as a tax of the year in which such relevy shall be made. In the event that the title to any lands shall have been transferred to a bona fide purchaser for value prior to such relevy, the rejected tax on such lands shall not be relevied, but the amount thereof shall be cancelled and charged back as in this act provided.

§ 6-23.0 Collection of taxes on part of property. The grantee of a part of any lot, piece or parcel of land charged with taxes may pay the taxes upon such part provided that he furnish a particular specification and description of such part and if the part on which the tax shall be so paid shall be an undivided share, the person paying the same shall state the name of the owner of such share. Collection of taxes upon such part shall be made pursuant to the following:

(a) Where the tax is to be paid to the collector or receiver of taxes, the person paying such tax on such part shall procure from the assessors of the town in which such real property is situated a certificate, which certificate shall show the name and address of the owner of such part,



1 the name and address of the owner of the remaining part, a brief  
2 description of each part sufficient to identify the same and a division  
3 of the assessment for all general and local purposes against the entire  
4 lot, piece or parcel of land to be divided in such a manner as to create  
5 two or more separate assessments against the parts so divided. Upon  
6 presentation of such certificate to the collector or receiver of taxes,  
7 such collector or receiver of taxes shall thereupon receive and accept  
8 the taxes upon such part or parts in conformity with such certificate.  
9 Such collector or receiver of taxes shall thereupon enter upon the tax  
10 rolls the names and addresses of the owners of the respective parts, the  
11 respective assessments and the respective taxes, together with his nota-  
12 tion of the payment that he has received; and such collector or receiver  
13 of taxes shall be credited upon his return to the [~~commissioner of~~  
14 ~~finance~~] director of real property tax services with the amounts so  
15 paid.

16 (b) Where such tax upon a part of any lot, piece or parcel of land  
17 situated within the county outside of the city of Buffalo is payable to  
18 the [~~commissioner of finance~~] director of real property tax services, he  
19 shall receive the same pursuant to the provisions of subdivision (a) of  
20 this section; if such lot, piece or parcel of land is situated within  
21 the city of Buffalo, he shall receive such tax in accordance with any  
22 division thereof made by the board of assessors of the city of Buffalo;  
23 provided, however, that this provision shall not apply in the event that  
24 the lot, piece or parcel of land shall have been included in and sold at  
25 the annual tax sale.

26 (c) Where the taxes on a part of any lot, piece or parcel of land  
27 shall have been paid prior to the date of the annual tax sale, such part  
28 shall be excepted and withheld from any such annual tax sale.

29 § 6-24.0 Collection of taxes in quarterly or semi-annual installments.  
30 1. Notwithstanding the provisions of any other general, special or local  
31 law, the [~~board of supervisors~~] legislature, by resolution duly adopted  
32 in any year prior to the time of its tax levy therein by a two-thirds  
33 vote of all the members of such board or body, may determine that, until  
34 such action be rescinded, any taxes thereafter levied by it upon real  
35 property situate within such county, may be paid in quarterly install-  
36 ments, or in semi-annual installments, each of which installments except  
37 the last shall be equal, on or before such days within the fiscal year  
38 for which such taxes are to be levied, as may be prescribed by such  
39 resolution.

40 2. Such resolution may provide different installment periods for  
41 differing classifications of taxes and assessments. Any such resolution  
42 shall state the number of installment payments, either two or four, and  
43 the respective dates upon which the taxes are to become payable. No  
44 installment may be paid unless all prior installments shall have been  
45 paid or shall be paid at the same time.

46 3. The warrants issued for the collection of any such taxes shall  
47 likewise contain appropriate directions for their collection and payment  
48 and the return of unpaid taxes and assessments in accordance with the  
49 law appertaining thereto as modified by and in accordance with such  
50 resolution; and the collection of such taxes and assessments shall ther-  
51 eafter proceed in such manner.

52 4. If such board or body is required to include in such levy the  
53 amount certified to it by the appropriate officer or officers of another  
54 municipal corporation, then in such a case the resolution specified in  
55 subdivision one must be adopted not only by the board levying such taxes  
56 but also by the legislative body of such other municipal corporation,

1 and both such resolutions must conform as to the manner and procedure  
2 for collecting such taxes in installments.

3 5. If by virtue of action taken for the collection of taxes pursuant  
4 to this section, the return of unpaid taxes be not made in time suffi-  
5 cient to permit of the sale of the real estate therefor at the time when  
6 such sale would otherwise be held as required by law, the time for  
7 advertising and holding such sale and for doing any other act in  
8 connection therewith shall be postponed until the corresponding time one  
9 year later, when such sale shall then be held.

10 6. If any installment of taxes shall be paid when due or within five  
11 days thereafter, no interest or penalty shall be charged thereon; if not  
12 so paid, interest shall be added at the rate of six per centum per annum  
13 to be calculated from the date first payable to and including the last  
14 day of the month following the date of payment, or to the date specified  
15 for the payment of the last installment of taxes, whichever shall be  
16 earlier; provided that any taxes or the balance thereof remaining unpaid  
17 on the date specified for the payment of the last installment of taxes,  
18 shall be subject to interest and penalties on the entire amount unpaid  
19 from the time they would attach and at the rate as otherwise provided by  
20 law. Discounts, if any, may be allowed on taxes and assessments paid in  
21 full within the time and at the rate provided by the law appertaining  
22 thereto in any case.

23 § 6-25.0 Partial payments of current year taxes prior to final return  
24 by collectors and receivers of taxes. (a) Definitions. As used in this  
25 section:

26 (1) The term "current fiscal year taxes" means the combined amount of  
27 all county, town, and special district taxes due and unpaid within the  
28 fiscal year for which such taxes are to be levied and prior to the final  
29 return made by the several receivers and collectors of taxes.

30 (2) The term "delinquent taxes" means the combined amount of unpaid  
31 taxes, special ad valorem levies, special assessments and any penalties  
32 and interest which have accrued and which the county of Erie has bid for  
33 pursuant to section 7-1.0 of this act, and any county, town, and special  
34 district taxes remaining unpaid after the final return made by the  
35 several receivers and collectors of taxes including relieved school  
36 district taxes.

37 (3) The term "eligible taxes" means any due and unpaid current fiscal  
38 year taxes prior to the final return made by the several receivers and  
39 collectors of taxes.

40 (4) The term "eligible owner" means an owner of real property who is  
41 eligible pursuant to subdivision (c) of this section for partial payment  
42 of taxes.

43 (b) Partial payments of current fiscal year county, town, and special  
44 district taxes authorized. Notwithstanding the provisions of any other  
45 general, special or local law, rule or regulation to the contrary, the  
46 legislative body of the county of Erie is hereby authorized and  
47 empowered to enact and amend a local law providing for partial payments  
48 of current fiscal year county, town and special district taxes. Current  
49 fiscal year county, town and special district taxes in towns of the  
50 first class and second class as defined by law may be paid without  
51 interest or penalty, on or before the fifteenth day of February next  
52 succeeding the levy of such taxes. [~~Current fiscal year county, town and~~  
53 ~~special district taxes in towns of the second class as defined by law~~  
54 ~~may be paid without interest or penalty, on or before the fifteenth day~~  
55 ~~of March next succeeding the levy of such taxes.~~] Alternatively, at the  
56 option of the taxpayer, taxes shall be paid in no more than four incre-

ments. The initial payment shall amount to not less than fifty percent of the combined total of due and unpaid current year county, town and special district taxes. Each successive payment shall be not less than fifty percent of the combined amount of due and unpaid current year county, town, and special district taxes. No partial payment will be accepted after the final return made by the several receivers and collectors of taxes.

(c) Eligibility. A property owner shall not be eligible for partial payment of current fiscal year taxes where:

(1) there is a lien for unpaid county, town, or special district taxes on the same property for which partial payment of current fiscal year taxes is presented; or

(2) such person is the owner of another parcel within the county of Erie on which there is a lien for unpaid county, town, or special district taxes.

(d) Interest and penalties. Interest on the total amount of unpaid current fiscal year county, town, and special district taxes, less the amount of partial payments made by the eligible owner, shall be that amount as determined pursuant to sections 6-7.0 and 6-8.0 of this act.

(e) Tax certificates and liens. The provisions of this section shall not delay or otherwise affect the sale of tax certificates or the creation of a tax lien against the property except in the reduction of the amount of such tax certificate or lien.

§ 6. Section 6-8.0 of chapter 812 of the laws of 1942, constituting the Erie county tax act, is REPEALED.

§ 7. Sections 7-1.0, 7-2.0, 7-3.0, 7-4.0, 7-5.0, 7-7.0, 7-8.0, 7-9.0, 7-11.0, 7-12.0, 7-13.0, 7-14.0, 7-14.1, 7-15.0, 7-16.0 and 7-17.0 of chapter 812 of the laws of 1942, constituting the Erie county tax act, sections 7-1.0, 7-2.0, 7-3.0, 7-4.0, 7-5.0, 7-7.0, 7-8.0, 7-9.0, 7-11.0, 7-12.0, 7-14.0, 7-14.1, 7-16.0 and 7-17.0 as amended and section 7-15.0 as renumbered by chapter 682 of the laws of 1969, and section 7-13.0 as amended by chapter 390 of the laws of 1999, are amended to read as follows:

§ 7-1.0 Sale of tax delinquent lands. Whenever any tax charged on real estate and not rejected or cancelled as herein provided, shall remain unpaid on the first day of November next ensuing the date of the levy of the county taxes, the ~~[commissioner of finance]~~ director of real property tax services shall proceed to advertise and sell tax certificates upon such real estate for the payment of such tax, fees, penalties and interest, and the expense on such sale. The expenses of publishing and of conducting the sale shall, except as herein provided, be a charge on the land affected and shall be added to the tax, fees, penalties and interest.

§ 7-2.0 Notice of tax sale. The ~~[commissioner of finance]~~ director of real property tax services shall immediately after the first day of November in each year cause to be published twice each week for three successive weeks in two ~~[daily]~~ newspapers of the county of Erie printed in the English language ~~[and each having a daily circulation of over fifty thousand]~~, a notice to the public and all persons interested, stating that on a day subsequent to the expiration of the said three weeks, and during the succeeding days, which dates shall be specified in such notice, he will sell tax certificates upon the real estate for which taxes are unpaid for the current year at his office in the city of Buffalo, to satisfy the taxes, fees, penalties, interest and charges which may be due thereon at the time of such sale, and that the tax rolls containing a description of all parcels so to be sold, together

1 with the amount of taxes charged thereon, the name of the owner thereof  
2 if known, and if unknown, so marked "unknown", will be open for  
3 inspection to any person applying therefor to the [~~commissioner of~~  
4 ~~finance~~] director of real property tax services. Within three days  
5 after the last publication of such notice, due proof of the publication  
6 thereof shall be made and filed by the newspapers publishing the same in  
7 the office of the said [~~commissioner of finance~~] director of real prop-  
8 erty tax services, who shall cause the same to be properly filed,  
9 indexed and numbered.

10 § 7-3.0 Rules of tax sale. The [~~commissioner of finance~~] director of  
11 real property tax services may prescribe reasonable rules and regu-  
12 lations to expedite and govern the conduct of such sale and such rules  
13 and regulations shall be set forth in said notice of sale and shall be  
14 binding upon all persons attending such sale.

15 § 7-4.0 Date of completion of sale; validity. Such sale shall commence  
16 and be completed previous to the thirtieth day of November in the year  
17 in which said notice is published, unless adjournments or recesses for a  
18 total period of not more than ten days thereafter shall be taken by said  
19 [~~commissioner of finance~~] director of real property tax services. No  
20 error or imperfection in any notice or statement so made or published  
21 shall render any such sale void or shall in any manner affect the valid-  
22 ity thereof; except that as to any particular parcel of property in  
23 respect to which a material error occurred or imperfection existed, the  
24 sale of such particular parcel may be set aside upon the suit of the  
25 owner thereof, brought within three months after the conclusion of such  
26 sale.

27 § 7-5.0 Conduct of tax sale. On the day of sale specified in such  
28 notice, the [~~commissioner of finance~~] director of real property tax  
29 services shall commence the sale of such tax certificates and he shall  
30 continue the same from day to day, and each tax certificate shall be  
31 sold for a sum sufficient to pay all the taxes, fees, penalties, inter-  
32 est and charges which may be due at the time of such sale.

33 § 7-7.0 Certificates of sale to county; rights thereunder. The  
34 [~~commissioner of finance~~] director of real property tax services may  
35 make certificates of sale of all tax certificates so bid in by or sold  
36 to the county, describing the lands affected; and such certificates  
37 shall be subject to the same right of redemption as those purchased by  
38 individuals. If the amount of taxes on the land so affected by the sale  
39 of a tax certificate shall not be paid, the [~~commissioner of finance's~~]  
40 director of real property tax services' deed thereof shall have the same  
41 effect and become absolute in the same manner on the performance of all  
42 conditions as in the case of sales and conveyances to individuals.

43 § 7-8.0 Assignment of county certificates of sale. The [~~commissioner~~  
44 ~~of finance~~] director of real property tax services shall sell and assign  
45 any tax certificate bid in by or sold to the county at any time before  
46 the redemption of such land when so directed by resolution of the Erie  
47 county legislature, upon payment of the amount fixed by such resolution  
48 as reimbursement to the county, the purchaser or assignee thereof to  
49 have all rights and assume all the liabilities of the original purchas-  
50 er.

51 § 7-9.0 Presumption of non-payment; validation. No tax, tax sale or  
52 tax sale certificate shall be invalid or unenforceable because of the  
53 failure of the collector or receiver of taxes to verify the return of  
54 his tax roll; the certification by the [~~commissioner of finance~~] direc-  
55 tor of real property tax services that any tax in the tax roll of any  
56 tax district on file in his office remains unpaid shall be presumptive

1 evidence of the fact of such non-payment and after the lapse of five  
2 years from the date at which the real property affected by such unpaid  
3 tax has been sold, such presumption shall be conclusive and absolutely  
4 binding upon all persons having any interest in such real property. All  
5 taxes and assessments heretofore spread upon the assessment rolls of the  
6 various cities and of the various towns in the county other than on  
7 property illegally assessed or described, are hereby validated and  
8 rendered legal and binding upon the persons taxed and the property  
9 assessed, notwithstanding any irregularity, omission or error in any of  
10 the proceedings relating to the same or in the making, levying and  
11 assessment of the same. All proceedings for the collection of such taxes  
12 are hereby declared valid and effectual notwithstanding any irregularity,  
13 omission or error in any such proceedings; provided, however, that  
14 nothing in this act contained shall be held to revive or validate any  
15 claim or demand, the enforcement of which otherwise is barred by lapse  
16 of time.

17 § 7-11.0 Certificates of sale; payment and assignment thereof. The  
18 purchasers at such tax sale shall pay the amount of their respective  
19 bids to the [~~commissioner of finance~~] director of real property tax  
20 services within ten days after the sale, and upon such payment, the said  
21 [~~commissioner of finance~~] director of real property tax services shall  
22 execute and deliver to the purchaser of any such tax lien a certificate  
23 in writing, describing the real estate affected and the sum paid there-  
24 for. The [~~commissioner of finance~~] director of real property tax  
25 services shall keep a record thereof in a book to be known as the sale  
26 book of unpaid taxes for the year in which the sale is held. No assign-  
27 ment of such a certificate shall be valid or effective for any purpose  
28 until the same shall have been presented to the [~~commissioner of~~  
29 ~~finance~~] director of real property tax services and a memorandum made by  
30 him of such assignment in the sale book containing the record of the  
31 certificate so assigned, opposite said record. Every such certificate  
32 shall be presumptive evidence that the sale and all proceedings prior  
33 thereto including the assessment of the land were regular and according  
34 to the provisions of this act and of all the laws relating thereto.

35 § 7-12.0 Failure of purchaser to pay for tax sales. If any purchaser  
36 at any sale of tax certificates for unpaid taxes made pursuant to the  
37 provisions of this act shall neglect or refuse to pay the amount of his  
38 purchase or purchases within the time mentioned in section 7-11.0 here-  
39 of, the [~~commissioner of finance~~] director of real property tax services  
40 may state an account against such purchaser and deliver it to the county  
41 attorney who shall be entitled to recover the same with costs from such  
42 purchaser by an action in the name of the county, and for that purpose  
43 he shall forthwith cause a suit to be instituted therefor. Where any  
44 purchaser at such sale shall not have paid the amount of his purchase or  
45 purchases within ten days after the date of sale, or the same shall not  
46 have been collected from him, it shall be lawful for the [~~commissioner~~  
47 ~~of finance~~] director of real property tax services to forthwith cancel  
48 such sale and thereupon all the rights of the said purchaser shall be  
49 extinguished and the tax certificate or certificates so sold to him  
50 shall then belong to the county as provided in section 7-6.0 of this  
51 act. No certificate shall be delivered by the [~~commissioner of finance~~]  
52 director of real property tax services to any purchaser at such sale  
53 until after the said purchaser shall have paid the full amount of all  
54 his purchases and ten cents for each of said certificates, which sum  
55 shall be added to and form part of the consideration of such purchase.



§ 7-13.0 Redemption within two years. (a) The owner or occupant of, or any person interested in, any real estate sold for taxes to any individual purchaser as aforesaid, may redeem the same at any time within two years after the last day of such sale by paying to the ~~[county treasurer]~~ director of real property tax services for the use of such purchaser, his heirs or assigns, the sum mentioned in his certificate and interest thereon at the rate of one and one-half per centum per calendar month or part thereof, to be calculated from the first day of December of the year of the sale for which such certificate was given, together with the expenses accrued at the time of such redemption for serving notices of redemption; and if purchased by or sold to the county as herein provided, the said redemption may be accomplished by paying to the ~~[county treasurer]~~ director of real property tax services the same amount with the same interest and accrued expenses, if any, as if a certificate for such sale had been issued to an individual.

(b) Notwithstanding the provisions of any other general, special or local law, rule or regulation to the contrary, the ~~[commissioner of finance]~~ director of real property tax services of the county of Erie is authorized to accept partial payments to be applied toward the redemption of any real estate affected by a tax certificate held and owned by the county.

(c) Each such partial payment shall be allocated and proportionally applied against the unpaid amount of the tax certificate on the one hand, and the fees, penalties and interest charges accrued thereon on the other, as of the date of the partial payment, in the proportions, respectively, which the unpaid tax certificate and the accrued fees, penalties and interest charges bear to the aggregate amount of the unpaid tax certificate and the fees, penalties and interest charges accrued thereon.

(d) Except in the reduction of the unpaid amount of any tax sale certificate or lien, the provisions of this section and the receipt of the partial payments authorized hereunder shall not impair or otherwise affect the creation and continuing existence of any lien for unpaid taxes in favor of the county, the right of the county to issue or take a tax deed to any real property affected by such a tax certificate or the authority of the county to prosecute an action to foreclose or otherwise enforce collection of any such tax sale certificate or lien for unpaid taxes.

§ 7-14.0 Payment by ~~[commissioner of finance]~~ director of real property tax services upon redemption. The ~~[commissioner of finance]~~ director of real property tax services upon receipt of any moneys for the redemption of a tax sale certificate not owned by the county, shall notify the owner of such redemption, and upon due proof of ownership and surrender of such certificate, such owner shall be entitled to receive from the ~~[commissioner of finance]~~ director of real property tax services the amount so paid for the redemption thereof without any interest thereon for the period of time between the date of redemption and repayment to the certificate holder.

§ 7-14.1 Notice of tax delinquency to owner. It shall be the duty of the ~~[commissioner of finance]~~ director of real property tax services to mail a notice of tax delinquency at least once in each of the five years following the date of the tax sale to the name and address of each owner of tax-delinquent real property as such name and address appear on the latest tax rolls in his hands. Such notice shall contain a brief description of such tax delinquent real property and the date when and the amount for which such real property was sold at the tax sale for the

1 year of delinquency; but the provisions of this section being for the  
2 benefit of such taxpayers, failure to mail any such statement and fail-  
3 ure by the taxpayer to receive the same shall not in any manner whatso-  
4 ever affect the validity or enforceability of any tax sale certificate  
5 in the hands of any holder thereof.

6 § 7-15.0 Refund for unenforceable certificate of sale; limitation.  
7 Whenever the holder of a tax sale certificate, other than the county,  
8 has been unable to enforce the lien of such tax sale certificate or has  
9 been unable to recover or to retain possession of any real estate  
10 affected by the lien of such tax sale certificate by reason of illegal-  
11 ity in the assessment of such real estate or in the levying of the tax or  
12 in the proceedings for the collection of such tax, the [~~board of super-~~  
13 ~~visors~~] legislature, provided that not more than six year have elapsed  
14 since the date on which such tax sale certificate was issued, shall  
15 refund to such holder the face amount of such certificate together with  
16 interest thereon at the rate of two per centum per annum. As to a tax  
17 sale certificate held by a person other than the county which has been  
18 outstanding and unpaid for a period of five years or more at a time this  
19 act takes effect, the claim of the holder of such certificate for a  
20 refund hereunder shall be presented to the [~~board of supervisors~~] legis-  
21 lature within one year from the date this act takes effect.

22 § 7-16.0 Payment of certificates fifteen years old; limitation. When-  
23 ever any tax sale certificate has been outstanding, unsatisfied and  
24 unpaid for a period of fifteen years from the date on which such certif-  
25 icate was issued, and provided that no proceeding shall have been there-  
26 tofore commenced for the foreclosure of such certificate or the acquisi-  
27 tion of title to or possession of the real estate affected thereby, such  
28 certificate may be paid and satisfied and the real estate affected  
29 thereby may be redeemed upon the payment to the [~~commissioner of~~  
30 ~~finance~~] director of real property tax services, on behalf of the holder  
31 of such certificate including the county of Erie, of the face amount of  
32 such certificate without interest, fees, penalties, or any other charges  
33 thereon; and such payment and redemption shall be as effectual and  
34 conclusive as though made on or before the date of expiration of the  
35 original period of redemption in this act provided. As to a tax sale  
36 certificate which has been outstanding, unsatisfied and unpaid for a  
37 period of fourteen years or more at the time this act takes effect, the  
38 right of the holder of such a certificate, including the county of Erie  
39 to demand, receive or collect such interest, fees, penalties, or any  
40 other charges thereon shall be barred upon the expiration of one year  
41 from the date this act takes effect.

42 § 7-17.0 Certificates deemed satisfied after twenty-five years; limi-  
43 tation. Whenever any tax sale certificate has been outstanding, unsat-  
44 isfied and unpaid for a period of twenty-five years from the date on  
45 which such certificate was issued, and provided that no proceeding shall  
46 have been theretofore commenced for the foreclosure of such certificate  
47 or the acquisition of title to or possession of the real estate affected  
48 thereby, the rights and claims of the holder of such a certificate  
49 including the county shall be extinguished; and such certificate is  
50 presumed by the lapse of time to be paid and satisfied and may be  
51 cancelled as herein provided. As to a tax sale certificate which has  
52 been outstanding and unpaid for a period of twenty-four years or more at  
53 the time this act takes effect, the rights or claims of the holder of  
54 such a certificate including the county of Erie must be asserted or  
55 prosecuted by an action, or otherwise proceeded upon as in this act  
56 provided within one year from the date this act takes effect. Within the

1 limitations of the provisions of this section, the [~~commissioner of~~  
2 ~~finance~~] director of real property tax services shall annually during  
3 the month of December make an entry opposite each such certificate  
4 outstanding, unsatisfied and unpaid upon his tax sale registers, to the  
5 effect that such certificate is cancelled pursuant to the provisions of  
6 this act, and upon demand such [~~commissioner of finance~~] director of  
7 real property tax services shall furnish his certificate of cancellation  
8 of such tax sale certificate, which certificate may be recorded in the  
9 Erie county clerk's office as in this act provided. Such [~~commissioner~~  
10 ~~of finance~~] director of real property tax services shall annually on or  
11 before the second Tuesday of February certify to the Erie county legis-  
12 lature an abstract of such cancelled tax sale certificates owned by the  
13 county, and the Erie county legislature shall act thereon in accordance  
14 with the provisions of this act.

15 § 8. Sections 8-1.0, 8-4.0, 8-5.0, 8-6.0, 8-7.0, 8-8.0, 8-9.0 and  
16 8-11.0 of chapter 812 of the laws of 1942, constituting the Erie county  
17 tax act, section 8-1.0 as amended by chapter 431 of the laws of 2010 and  
18 sections 8-4.0, 8-5.0, 8-6.0, 8-7.0, 8-8.0, 8-9.0 and 8-11.0 as amended  
19 by chapter 682 of the laws of 1969, are amended to read as follows:

20 § 8-1.0 Notice to redeem. Except as provided in section 7-17.0 of this  
21 act, whenever any lot or parcel of land heretofore or hereafter affected  
22 by the sale of a tax certificate for taxes by the [~~commissioner of~~  
23 ~~finance~~] director of real property tax services shall remain unredeemed  
24 at the expiration of nine months after the date of such sale, or at any  
25 time thereafter, the grantee under such tax sale certificate or the  
26 person claiming under him may serve a notice, written or printed, or  
27 partly written and partly printed on the owner of such land and also  
28 upon all persons having mortgages upon such land, stating in substance a  
29 description of the lot or parcel of land covered by such certificate,  
30 the amount for which the tax lien was sold, the nature and amount of  
31 other charges allowable under this act, the last day of redemption of  
32 any such real estate, and the office or place where and the hours when  
33 the money for such redemption can be paid, which office or place of  
34 business shall be in the city of Buffalo and which hours shall be  
35 between nine o'clock in the forenoon and four o'clock in the afternoon.  
36 The last day of redemption to be specified in such notice shall be not  
37 less than three months from the date of the service thereof, nor prior  
38 to two years from the date of such sale. Such notice shall be served  
39 personally or left with some adult person at the residence or place of  
40 business of all persons entitled to such notice if they or any of them  
41 reside in the city of Buffalo or have a place of business therein; and  
42 in case they or any of them do not so reside or have such a place of  
43 business in said city, then such notice shall be served by mailing a  
44 copy thereof addressed to them at the post office at or nearest to their  
45 last known or reputed place of residence, and if after diligent inquiry  
46 no information can be obtained as to such last reputed place of resi-  
47 dence, then such notice shall be served by mail addressed to them at the  
48 post office at or nearest to the property described in such notice. The  
49 expense of mailing or serving each such notice shall be added to and  
50 become a part of the amount required to be paid for the redemption of  
51 such real estate.

52 § 8-4.0 Redemption after notice. Any person may at any time before the  
53 last day of redemption specified in such notice redeem the said land by  
54 paying to the [~~commissioner of finance~~] director of real property tax  
55 services the amount due as hereinbefore provided and every such redemp-

tion shall be as effectual as if made before the expiration of the two years allowed to redeem the land sold.

§ 8-5.0 Redemption before notice. Any person may at any time prior to the service of such notice to redeem, redeem any lands so sold by paying to the ~~[commissioner of finance]~~ director of real property tax services the consideration money for which the lands to be redeemed were sold, together with one per-centum interest per calendar month thereon from the date of the sale upon which such certificate was issued.

§ 8-6.0 Certificate of redemption. Upon redemption as herein provided, the ~~[commissioner of finance]~~ director of real property tax services shall give to the person redeeming a certificate stating the amount paid, the year in which the sale was made and showing particularly what land such payment is intended to redeem and such certificate shall be evidence of such redemption.

§ 8-7.0 Proof of service of notice to redeem. The owner and holder of any certificate of sale, in order to complete his title to the land conveyed shall, within thirty days after the service of such notice or notices to redeem, file with the ~~[commissioner of finance]~~ director of real property tax services a duplicate copy of the notice served, together with the affidavit of service by some person who shall be certified as credible by the officer before whom such affidavit shall be taken, that such notice as herein required was duly and properly served, specifying the manner and time of such service.

§ 8-8.0 Absolute conveyance upon failure to redeem. If the ~~[commissioner of finance]~~ director of real property tax services shall be satisfied by such affidavit that the proper notice to redeem has been duly served, and if the moneys required to be paid for the redemption of such land shall not have been paid as hereinbefore provided, he shall upon demand execute and deliver to the owner of the tax sale certificate, or to his heirs or assigns, a conveyance of the real estate so affected which shall vest in the grantee an absolute estate in fee subject, however, to the lien of any and all outstanding and unpaid tax liens issued by the county or by any other municipality in which such real estate is located. The ~~[commissioner of finance]~~ director of real property tax services shall demand and receive from such purchaser, for the county, two dollars for executing such conveyance. Before delivering such a conveyance the ~~[commissioner of finance]~~ director of real property tax services shall demand and be entitled to delivery of the tax sale certificate or certificates held by such grantee or the person from or through whom such grantee derives his right to such conveyance.

§ 8-9.0 Effect of tax deed. Every such tax deed shall be executed by the ~~[commissioner of finance]~~ director of real property tax services or by his deputy, under his hand and seal, and the execution thereof shall be acknowledged before a proper officer the same as other conveyances of real estate are executed and acknowledged under the laws of the state. Such tax deed shall be presumptive evidence that the sale of the tax lien was regular and that all of the proceedings prior to such tax sale, including the assessing of the lands affected by such tax lien, were regular. After six years from the date of the recording of any such tax deed in the county clerk's office, such presumptions shall be conclusive.

§ 8-11.0 County may take such deed. The ~~[commissioner of finance]~~ director of real property tax services is hereby authorized and empowered, when so directed by the Erie county legislature, to perfect the title of the county to any lands affected by tax certificates to and held by the county pursuant to tax sale and in so doing, the same

1 proceedings shall be taken as in the case of an individual perfecting  
2 his title to lands under this act; provided, however, that tax sale  
3 certificates owned and acquired by the county under this act shall be  
4 liens upon the property so sold until paid; and the notices required to  
5 be served and the proceedings to be taken under this act for the  
6 collection of unpaid tax liens, or perfecting the title to said lands  
7 may be served or taken at any time before the redemption of the lands so  
8 sold.

9 § 9. Sections 9-1.0, 9-1.1, 9-2.0, 9-6.0 and 9-11.0 of chapter 812 of  
10 the laws of 1942, constituting the Erie county tax act, sections 9-1.1,  
11 9-2.0, 9-6.0 and 9-11.0 as amended by chapter 682 of the laws of 1969,  
12 are amended to read as follows:

13 § 9-1.0 When foreclosure may be taken. Whenever a tax sale certificate  
14 issued on any tax sale shall be outstanding, unredeemed and unpaid for a  
15 period of not less than two years nor more than twenty-five years after  
16 the issuance thereof and no conveyance has been taken thereunder, the  
17 holder of such tax sale certificate, including the county of Erie, may  
18 bring an action to recover the amount paid for such certificate with all  
19 interest, penalties, additions and expenses as in this act provided. For  
20 that purpose, such a holder may maintain an action in the supreme court  
21 or in the county court of Erie county for the sale of the lands affected  
22 by such certificate. Jurisdiction of such action is hereby expressly  
23 conferred upon such supreme or county court.

24 § 9-1.1 Appointment of receiver. At any time after the commencement of  
25 an action brought pursuant to the provisions of article nine of this  
26 act, by and on behalf of the county to foreclose one or more tax sale  
27 certificates, the county shall be entitled, as a matter of right, to the  
28 appointment of a receiver of the rents and profits of the real estate  
29 affected by the tax sale certificate or certificates being foreclosed.  
30 Application for the appointment of such receiver shall be to the court  
31 in which such action is pending. Notice of such application shall be  
32 given as follows: by leaving a copy thereof at each inhabited building  
33 on the land foreclosed by the action, with a person of full age, if any  
34 be found; upon each defendant who has appeared and answered, by mailing  
35 a copy thereof to such defendant or his attorney; upon all other defend-  
36 ants, by mailing a copy thereof to such defendants at their addresses if  
37 such addresses are readily ascertainable, and if such, addresses cannot  
38 be readily ascertained the mailing of such notice to such defendants is  
39 hereby dispensed with. On every such application the court shall design-  
40 ate the [~~commissioner of finance~~] director of real property tax  
41 services to be such receiver, and such [~~commissioner of finance~~] direc-  
42 tor of real property tax services shall act as such receiver without any  
43 additional fees or compensation; nor shall any attorneys' fees or  
44 compensation be allowed or granted in such receivership. The [~~commis-~~  
45 ~~sioner of finance~~] director of real property tax services shall file no  
46 bond or undertaking in connection with any receivership granted here-  
47 under, other than the official bond required to be filed by him pursuant  
48 to law. As receiver the [~~commissioner of finance~~] director of real prop-  
49 erty tax services shall apply the rents and profits of such real estate  
50 in satisfaction of the costs and charges of the action and in satisfac-  
51 tion of taxes and tax liens in the order of their priority as fixed by  
52 the final judgment of the court. He shall also have the same powers as  
53 receivers who are appointed in actions to foreclose a mortgage on real  
54 property, and such other and further powers as may be ordered by the  
55 court. He shall make and file with and as part of the judgment roll in  
56 such proceeding an account of his receivership.



§ 9-2.0 [~~Commissioner of finance~~] Director of real property tax services to be referee to sell. Whenever a judgment of foreclosure and sale shall be granted in such an action to foreclose such tax sale certificate, it shall direct the [~~commissioner of finance~~] director of real property tax services to act as the referee to make the sale, but such referee shall not be entitled to any fees for such service.

§ 9-6.0 Presumptions of validity. Whenever under this act a cause of action, defense, or counter-claim for the foreclosure of any such tax lien or tax sale certificate exists or is in any manner founded upon such tax lien or tax sale certificate, it shall be presumed that the lien purported to be transferred by such instrument is a valid, subsisting and enforceable lien, and that it has been duly sold or assigned to the holder thereof, and it shall not be necessary to plead or prove any act, proceeding, notice or action preceding the delivery of such tax sale certificate; nor shall it be necessary to establish the validity of the tax lien transferred or represented by such tax sale certificate. If a party or person in interest in any such action proceeding shall claim that any tax lien or tax sale certificate is irregular or invalid, or that there is any defect therein, or that any transfer or issuance of any such tax sale certificate is irregular or invalid, such invalidity, irregularity or defect must be specifically pleaded or set forth and must be established affirmatively by the party or person pleading or setting forth the same, and in any such action or proceeding, the transcript of the [~~commissioner of finance~~] director of real property tax services and his certification thereof shall be presumptive evidence of the legality of the taxes and assessments therein described and of the regularity of all proceedings required by law to be taken; and after the lapse of five years from the date on which the real property affected by such tax sale certificate has been sold, pursuant to article seven of this act, such presumptions shall be conclusive and absolutely binding upon all persons having any interest in such real property.

§ 9-11.0 [~~Commissioner of finance~~] Director of real property tax services to execute referee's deed. Upon payment of the amount for which the real property has been sold, the [~~commissioner of finance~~] director of real property tax services shall execute and deliver a deed of the lands so sold to the purchaser, his heirs or assigns. Such deed shall contain a proper reference to the proceedings and shall be under the seal of the [~~commissioner of finance~~] director of real property tax services and shall be acknowledged in due form by the [~~commissioner of finance~~] director of real property tax services so as to entitle it to be recorded. In the absence or inability of such [~~commissioner of finance~~] director of real property tax services to act, his deputy may act as referee, execute the proper deed and seal the same as herein provided.

§ 10. Sections 10-1.0, 10-2.0, 10-3.0, 10-4.0, 10-5.0, 10-6.0, 10-7.0, 10-9.0, 10-10.0 and 10-11.0 of chapter 812 of the laws of 1942, constituting the Erie county tax act, sections 10-2.0, 10-9.0 and 10-11.0 as amended by chapter 682 of the laws of 1969 and section 10-10.0 as amended by chapter 789 of the laws of 1944, are amended to read as follows:

§ 10-1.0 [~~Board of supervisors~~] Legislature may levy taxes. Whenever it shall appear to the [~~board of supervisors~~] legislature that any tax or assessment levied or assessed in any previous year or years upon taxable real property in the county for any general or local purpose, or for any special improvement in a special improvement district in a town in such county, was illegal or was erroneously taxed or assessed, by

1 reason of which illegal or erroneous taxation or assessment such real  
2 property did not become subject to or liable for the payment of such tax  
3 or assessment, the [~~board of supervisors~~] legislature may reassess and  
4 relevy the tax upon such real property for such general or local  
5 purposes or for such local improvement or improvements on account of  
6 which such illegal or erroneous taxes or assessments were levied or  
7 assessed for such previous years or years.

8 § 10-2.0 Reassessment roll made by [~~commissioner of finance~~] director  
9 of real property tax services. The Erie county legislature shall direct  
10 the [~~commissioner of finance~~] director of real property tax services to  
11 prepare and file with the clerk of such legislature a special reassess-  
12 ment roll, in the same form as the roll in ordinary use within the coun-  
13 ty, describing the real property so liable for retaxation and reassess-  
14 ment, and showing the valuation or valuations of such real property in  
15 the same amount as fixed by the assessors for each of the previous years  
16 for which a retaxation and reassessment is to be made against such real  
17 property. To such special reassessment roll shall be annexed the certif-  
18 icate of the [~~commissioner of finance~~] director of real property tax  
19 services, certifying that such real property has been correctly  
20 described and that the valuations contained in such roll are identical  
21 with the valuations contained in the roll in the [~~commissioner of~~  
22 ~~finance's~~] director of real property tax services' office for the year  
23 or years for which such reassessment or relevy is made.

24 § 10-3.0 Action upon such roll. Upon the receipt of such special reas-  
25 sessment roll, the [~~board of supervisors~~] legislature of the county of  
26 Erie shall relevy the state, county, town, school, general highway and  
27 general light tax, and all other taxes for general purposes for the year  
28 or years for which the relevy is made, against the real property so set  
29 forth in the roll, at the same rate as the original levy for the year  
30 involved was applied to the other parcels of property within the same  
31 township; provided, however, that the [~~board of supervisors~~] legislature  
32 may, in its discretion, add to the amount so releved interest at the  
33 rate of six per centum per annum upon the several sums levied, from  
34 January first of the year for which said tax was levied to the date of  
35 such relevy.

36 § 10-4.0 Local assessments to be levied. The [~~board of supervisors~~]  
37 legislature shall determine whether any of the real property so liable  
38 for retaxation and reassessment lies within the boundaries of any local  
39 or special improvement district in any of the towns of the county; or  
40 within any joint local improvement districts in one or more such towns,  
41 or partly in a town and partly in a city or village adjoining any town  
42 within the county. Whenever any real property so liable for retaxation  
43 or reassessment shall lie within any such special or local district, as  
44 hereinbefore described, the [~~board of supervisors~~] legislature shall  
45 ascertain the total amount which was raised within said special or local  
46 improvement district in each year for which such reassessment is made,  
47 for interest and principal on bonded indebtedness, maintenance and  
48 replacements. The [~~board~~] legislature shall thereupon reassess and  
49 relevy the local improvement assessments for the year for which such  
50 reassessment is made, against such real property within the particular  
51 district, in accordance with the benefits which such real property  
52 derived from said district and the expenditures made on behalf of said  
53 district, in the year or years involved in such reassessment; and to the  
54 amount of such reassessment the board may, in its discretion, add inter-  
55 est at the rate of six per centum per annum, from January first of each

1 year for which such assessment was levied to the date of such reassessment.  
2

3 § 10-5.0 Roll to be filed with clerk of ~~[board of supervisors]~~ legis-  
4 lature. When the various items for general taxation and local improve-  
5 ment assessments have been determined ~~[upon]~~ by the ~~[board of supervi-~~  
6 ~~sors]~~ legislature, it shall cause the same to be relevied, reassessed  
7 and respread against the particular parcels of real property appearing  
8 upon such special reassessment roll, in separate columns, in the manner  
9 provided for in the regular annual tax rolls of the county, and shall  
10 thereupon file such completed reassessment roll with the clerk of the  
11 ~~[board of supervisors]~~ legislature.

12 § 10-6.0 Notice of hearing on such roll. The ~~[board of supervisors]~~  
13 legislature shall cause to be served upon the owners of such real prop-  
14 erty, and all others having an interest therein, a notice that such  
15 taxes or assessments have been relevied and respread and that a hearing  
16 will be held before such ~~[board of supervisors]~~ legislature at a time  
17 and place to be specified in such notice for the purpose of reviewing  
18 and correcting such retaxation or reassessment. Service of such notice  
19 shall be made by publishing a true copy thereof in a daily newspaper  
20 published in the city of Buffalo and in a newspaper, if any, published  
21 in the town where the property so retaxed or reassessed is located at  
22 least ten days prior to the date of such hearing. Such publication shall  
23 be made twice in the period of ten days prior to such meeting, each  
24 publication being at least five days apart, and such notice shall be  
25 addressed: "To the owners, occupants and all others interested in the  
26 within described property." Such notice shall state that said roll has  
27 been filed with the clerk of the ~~[board of supervisors]~~ legislature and  
28 may be examined at his office, and any person feeling himself aggrieved  
29 by such retaxation or reassessment shall attend at the time and place  
30 specified in such notice and shall file with the ~~[board of supervisors]~~  
31 legislature written verified objections stating the nature of his  
32 objections and the grounds thereof.

33 § 10-7.0 Hearing and proceedings thereon. The ~~[board of supervisors]~~  
34 legislature may appoint a committee of the ~~[board of supervisors]~~ legis-  
35 lature to meet at the time and place specified in such notice and to  
36 hear the objections to said reassessment roll and to take testimony  
37 thereon and to inquire into the circumstances thereof and to report back  
38 their findings to the ~~[board of supervisors]~~ legislature. Such report  
39 and reassessment roll shall lie on the table for one week and may be  
40 thereafter adopted, modified, amended or rejected by the vote of a  
41 majority of the elected members of the ~~[board of supervisors]~~ legisla-  
42 ture.

43 § 10-9.0 Delivery of roll and warrant to ~~[commissioner of finance]~~  
44 director of real property tax services. To such reassessment roll as  
45 finally adopted shall be annexed a warrant under the hand and seal of  
46 the chairman of the Erie county legislature and the clerk thereof,  
47 directing the ~~[commissioner of finance]~~ director of real property tax  
48 services to collect the amount specified ~~[in the last column opposite]~~  
49 relative to each parcel so retaxed or reassessed, with interest at the  
50 rate of one-half of one per centum to be added on the first day of each  
51 month next succeeding the date on which such roll shall have been deliv-  
52 ered to the ~~[commissioner of finance]~~ director of real property tax  
53 services. Such reassessment roll shall be forthwith delivered to the  
54 ~~[commissioner of finance]~~ director of real property tax services of the  
55 county of Erie for collection, and he shall cancel upon the various tax  
56 rolls and tax sales registers the illegal or erroneous taxes, assess-

1 ments and tax sales so reassessed, and shall mark thereon an adequate  
2 reference to the reassessment roll so delivered to him.

3 § 10-10.0 Review. Any person taxed or assessed upon such reassessment  
4 roll, claiming to be aggrieved thereby, may seek a review of the same by  
5 certiorari pursuant to the provisions of article seventy-eight of the  
6 civil practice ~~[act]~~ law and rules within thirty days after the adoption  
7 of said roll by the ~~[board of supervisors]~~ legislature.

8 § 10-11.0 Foreclosure of unpaid relieved tax. Whenever any tax or  
9 assessment on the real property described in said reassessment roll  
10 shall remain unpaid in the hands of the ~~[commissioner of finance]~~ direc-  
11 tor of real property tax services for a period of one year from the date  
12 of the delivery of such reassessment roll to the ~~[commissioner of~~  
13 ~~finance]~~ director of real property tax services, the county of Erie may  
14 bring an action in the supreme court or Erie county court, as plaintiff,  
15 for the foreclosure of the lien of such unpaid taxes or assessments and  
16 for the sale of the lands affected thereby. In any such action to fore-  
17 close the said unpaid tax or assessment liens, all of the provisions of  
18 this act relating to the foreclosure of unpaid tax liens and the sale  
19 and conveyance of lands therefor shall apply.

20 § 11. Sections 11-2.0, 11-3.0, 11-4.0, 11-6.0, 11-7.0, 11-8.0,  
21 11-10.0, 11-11.0, 11-12.0, 11-13.0, 11-14.0, 11-23.0, 11-24.0, 11-25.1  
22 and 11-26.0 of chapter 812 of the laws of 1942, constituting the Erie  
23 county tax act, section 11-2.0 and 11-14.0 as amended by chapter 981 of  
24 the laws of 1973, sections 11-3.0, 11-4.0, 11-6.0, 11-7.0, 11-11.0,  
25 11-13.0, 11-23.0, 11-24.0 and 11-26.0 as amended by chapter 682 of the  
26 laws of 1969, subdivision (d) of section 11-4.0 as added and section  
27 11-12.0 as amended by chapter 431 of the laws of 2010, section 11-10.0  
28 as amended by chapter 789 of the laws of 1944 and section 11-25.1 as  
29 added by chapter 767 of the laws of 1949, are amended and a new section  
30 11-11.1 is added to read as follows:

31 § 11-2.0 When applicable; presumption of non-payment of lien. Where  
32 the county owns a tax sale certificate which has been due and unpaid for  
33 a period of at least ~~[two years]~~ one year from the date ~~[on which]~~ of  
34 the sale of such tax sale certificate affecting the real property  
35 ~~[affected by such tax sale certificate was sold]~~, the lien of such tax  
36 sale certificate may be summarily foreclosed by the county in the manner  
37 provided by the in rem provisions of this act, notwithstanding the  
38 provisions of any general, special or local law. Ownership by the county  
39 of such a tax sale certificate or of a transfer of such a tax lien or of  
40 any other instrument evidencing such tax lien issued by it shall be  
41 conclusive evidence of the fact that the tax assessment or other legal  
42 charges represented thereby have not been paid to the county or assigned  
43 by it.

44 § 11-3.0 Certification of tax delinquency. It shall be the duty of the  
45 ~~[commissioner of finance]~~ director of real property tax services to  
46 transmit to the Erie county legislature from time to time transcripts of  
47 tax delinquencies and tax delinquent real properties for foreclosure  
48 pursuant to the in rem provisions of this act and for such purposes the  
49 ~~[commissioner of finance]~~ director of real property tax services shall  
50 furnish to ~~[such]~~ the Erie county legislature all the necessary  
51 abstracts from his records of such delinquencies. The Erie county legis-  
52 lature may thereupon direct that the in rem provisions of this act shall  
53 be applied to all or any part of such real property and the delinquent  
54 taxes set forth in such transcript and may direct the inclusion of any  
55 other tax delinquency and tax delinquent real property subject to such  
56 in rem foreclosure. Thereupon it shall be the duty of the county attor-

1 ney, or his designee, to conduct and consummate such foreclosure  
2 proceedings as directed by the Erie county legislature.

3 § 11-4.0 Preparation of list of tax delinquent properties. The [~~count-~~  
4 ~~ty attorney~~] director of real property tax services shall prepare a list  
5 to be known and designated as "the list of delinquent taxes and proper-  
6 ties," and the parcels of real property affected thereby and set forth  
7 therein shall be numbered serially. Such list shall bear the following  
8 caption which shall be regarded as the title of the in rem foreclosure  
9 hereunder: "State of New York, County Court, Erie County, In the matter  
10 of the foreclosure of tax liens by the county of Erie pursuant to the in  
11 rem provisions of the Erie county tax act and the resolution of the Erie  
12 county legislature as shown by item \_\_\_\_\_ page \_\_\_\_\_ of the  
13 minutes of the proceedings of the said legislature for the year  
14 \_\_\_\_\_. " As to each parcel of real property affected, such  
15 list shall contain

16 (a) A brief description thereof sufficient to identify the same. Such  
17 description shall be deemed sufficient when it states, as to subdivision  
18 lots the subdivision lot number and map cover number of the subdivision  
19 as filed in the county clerk's office; as to all other parcels the  
20 description as it appears on the latest tax roll in the hands of the  
21 [~~commissioner of finance~~] director of real property tax services.

22 (b) The name of the last owner as the same appears on the latest tax  
23 roll in the hands of the [~~commissioner of finance~~] director of real  
24 property tax services, or a statement that the owner is unknown, if such  
25 be the case.

26 (c) A statement of the amount of the lien of each tax sale certificate  
27 owned by the county and unpaid on such parcel, the certificate number  
28 and year of sale of each such tax sale certificate and the date or dates  
29 from which and the rate or rates at which interest and penalties are to  
30 be added.

31 (d) A statement that the amount required to redeem any real property  
32 affected by such a tax sale certificate, and the amount to be recovered  
33 by the county, shall include the aggregate amount of all tax sale  
34 certificates affecting same owned by the county as of the date such list  
35 is filed in the county clerk's office by the county attorney, or his or  
36 her designee, together with all interest, penalties, additions and  
37 expenses as in this act provided, and shall also include a per parcel  
38 fee, to be known as the "in rem fee", which shall not exceed the sum of  
39 five hundred dollars, to cover the presumptive cost to the county for  
40 reasonable and necessary attorneys' fees, abstracts of title and other  
41 disbursements in connection with such foreclosure pursuant to the in rem  
42 provisions of this act.

43 § 11-6.0 Verification of list and filing thereof. Such list shall be  
44 verified by the affidavit of the [~~commissioner of finance~~] director of  
45 real property tax services and shall thereupon be filed in the county  
46 clerk's office by the county attorney, or his or her designee. Certi-  
47 fied copies of such list shall be filed by the county attorney, or his  
48 or her designee, in the office of the [~~commissioner of finance~~] director  
49 of real property tax services and in the office of each tax collector  
50 and receiver of taxes and treasurer of the respective towns, cities and  
51 villages in which such listed real property is located.

52 § 11-7.0 Effect of filing list. The filing of such list of delinquent  
53 taxes and properties in the office of the county clerk shall constitute  
54 and have the same force and effect and shall be deemed to give the same  
55 notice of such foreclosure proceeding as the filing and recording in  
56 said clerk's office of an individual notice of pendency of a tax fore-



1 closure action and of the filing in the county court of a separate and  
2 individual complaint by the county against the owners of the real prop-  
3 erty proceeded against and described, to enforce the payment of the  
4 delinquent taxes, assessments or other lawful charges which have accumu-  
5 lated and have become liens against such property and which remain  
6 unpaid on said [~~commissioner of finance's~~] director of real property tax  
7 services' tax rolls.

8 § 11-8.0 Duty and fee of county clerk. The county clerk shall index  
9 such list in a separate book kept for that purpose to the name of the  
10 county of Erie and the filing and indexing of such list shall constitute  
11 due filing, recording and indexing of the notice of pendency as to each  
12 parcel of property notwithstanding and in lieu of the provisions of any  
13 other law. The county clerk shall not be entitled to a fee [~~of not more~~  
14 ~~than ten dollars~~] for such receiving, filing, recording and indexing of  
15 each such list[, ~~which fee shall be in lieu of any and all other fees~~  
16 ~~payable to such clerk for like services~~].

17 § 11-10.0 Redemption or answer. Each person having any right, title or  
18 interest in, or lien upon any parcel described in such list of delin-  
19 quent taxes and properties may redeem such parcel by paying all of the  
20 sums mentioned in such list before the expiration of the redemption  
21 period mentioned in the notice published pursuant to section 11-12.0; or  
22 he may serve a duly verified answer upon the county attorney setting  
23 forth in detail the nature and amount of his interest and any defense or  
24 objections to the foreclosure of the tax lien. The caption of such  
25 answer shall contain a reference to the serial number or numbers of the  
26 parcels concerned. Such answer must be filed in the office of the county  
27 clerk and served on the county attorney, or his designee, within twenty  
28 days after the date mentioned in the notice, published pursuant to  
29 section 11-12.0 as the last day for redemption. In the event of failure  
30 to redeem or answer by any person having the right to redeem or answer,  
31 such person shall be in default and shall be forever barred and fore-  
32 closed of all his right, title and interest in and lien upon the parcels  
33 described in such list of delinquent taxes and properties and a judgment  
34 in foreclosure may be taken as herein provided.

35 § 11-11.0 Redemption and filing certificate thereof. Upon redemption  
36 as permitted by this article, the person redeeming shall be entitled to  
37 a certificate thereof from the [~~commissioner of finance~~] director of  
38 real property tax services describing the property in the same manner as  
39 it is described in such list of delinquent taxes and properties. Upon  
40 the filing of such certificate of redemption with the county clerk, the  
41 county clerk shall note the word "redeemed" and the date of such filing  
42 opposite the description of said parcel on such list. Such notation  
43 shall operate to cancel the notice of pendency of action with respect to  
44 such parcel.

45 § 11-11.1 Deferral for homestead properties. (a) Within twenty days  
46 of the last date for redemption as set forth in the notice published  
47 pursuant to section 11-12.0 of this article, an owner or occupant of a  
48 homestead property as defined in subdivision (q) of section 2-1.0 of  
49 this act may apply for deferral of the foreclosure proceeding. The  
50 application shall be made to the director of real property tax services  
51 on a form prescribed by him. The application shall be sworn to and  
52 notarized by an owner or occupant of the homestead property. Such appli-  
53 cation shall not be unduly burdensome to the applicant. The director of  
54 real property tax services or his agents or employees shall have the  
55 authority to investigate the qualification of a parcel as homestead  
56 property. Whether at the time of application or as part of his investi-

1 gation, the director of real property tax services may require the  
2 submission of evidence supporting the qualification of a parcel as home-  
3 stead property. In no event shall such application, including any form  
4 and supporting documents of any kind, be construed as an answer or have  
5 any other legal effect in the foreclosure proceedings brought pursuant  
6 to this article.

7 (b) An owner or occupant shall not be eligible for a deferral where  
8 such person is the owner of another parcel within the county of Erie  
9 upon which there is a lien for unpaid county, town or special district  
10 taxes.

11 (c) The director of real property tax services shall grant deferral to  
12 homestead properties having applied pursuant to subdivision (a) of this  
13 section.

14 (d) The effect of a deferral pursuant to this section shall be that  
15 the property be removed from the foreclosure proceeding in the calendar  
16 year during which deferral is granted. Nothing in this section shall be  
17 construed to (i) allow a parcel to qualify for deferral in consecutive  
18 years, (ii) affect the enforcement and collection of unpaid tax sale  
19 certificates, as is provided for in this article, in any subsequent  
20 calendar year, or (iii) provide any right or remedy to a property owner  
21 except through the foregoing application process.

22 (e) Any challenge to a determination made by the director of real  
23 property tax services pursuant to this section shall be brought pursuant  
24 to article seventy-eight of the civil practice law and rules by order to  
25 show cause to the same court that has jurisdiction over the pending  
26 foreclosure proceeding. Any such challenge must be filed and served no  
27 later than fourteen days prior to the public sale conducted pursuant to  
28 section 11-23.0 of this article.

29 § 11-12.0 Public notice of foreclosure. Upon the filing of such list  
30 in the office of the county clerk, the county attorney, or his designee,  
31 shall forthwith cause a notice of foreclosure to be published at least  
32 once a week for six successive weeks in two newspapers designated by him  
33 and published within the county of Erie. Such notice shall be in  
34 substantially the following form:

35 "State of New York, County Court, Erie County  
36 NOTICE OF FORECLOSURE OF TAX LIENS BY THE COUNTY OF ERIE BY ACTION IN  
37 REM

38 Please take notice that on the \_\_\_\_\_ day of \_\_\_\_\_  
39 \_\_\_\_\_ the county of Erie pursuant to law, filed with the clerk of  
40 Erie county a list of parcels of property affected by unpaid tax liens  
41 held and owned by said county of Erie which, on such date, had been due  
42 and unpaid for a period of at least [~~two years~~] one year after the date  
43 [~~on which~~] of the tax sale certificate affecting such real property  
44 [~~affected by such unpaid tax liens was sold~~]. Such list contains as to  
45 each such parcel (a) a brief description of the property affected by  
46 each tax lien, (b) the name of the last known owner of such property as  
47 the same appears on the latest tax roll in the hands of the [~~commission-~~  
48 ~~er of finance~~] director of real property tax services, or a statement  
49 that the owner is unknown if such be the case, (c) a statement of such  
50 tax liens upon such parcel of property including such tax sale certif-  
51 icates owned by the county of Erie which shall have been due for less  
52 than two years, together with the date or dates from which and the rate  
53 or rates at which interest and penalties shall be computed, (d) a state-  
54 ment that the amount required to redeem any such parcel of property, and  
55 the amount to be recovered by the county, includes all tax sale certif-  
56 icates owned by the county and affecting such property, together with

1 all interest, penalties, additions and expenses as in this act provided,  
2 and also includes an "in rem fee" of \$\_\_\_\_\_ per parcel (here insert a  
3 sum not to exceed five hundred dollars) to cover the presumptive cost to  
4 the county for reasonable and necessary attorneys' fees, abstracts of  
5 title and other disbursements in connection with such foreclosure pursu-  
6 ant to the in rem provisions of this act.

7 All persons having or claiming to have an interest in the real proper-  
8 ty described in such list of delinquent taxes and properties are hereby  
9 notified that the filing of such list constitutes the commencement by  
10 said county of Erie of an action in the county court of Erie county to  
11 foreclose the tax liens therein described by a foreclosure proceeding in  
12 rem and that such list constitutes a notice of the pendency of action  
13 and a complaint by the said county of Erie against each piece or parcel  
14 of land therein described to enforce the payment of such tax liens. Such  
15 action is brought against the real property only and is to foreclose the  
16 tax liens described in such lists.

17 No personal judgment shall be entered herein against any owner for  
18 such taxes, assessments or other legal charges or any part thereof.

19 This notice is directed to all persons having or claiming to have an  
20 interest in the real property described in such list of delinquent taxes  
21 and property and such persons are hereby notified further that a certi-  
22 fied copy of such list of delinquent taxes and property has been filed  
23 in the office of the [~~commissioner of finance~~ director of real property  
24 tax services of said county of Erie and in the respective offices of  
25 each tax collector and a receiver of taxes and treasurers of the respec-  
26 tive cities, towns, and villages in which such listed real property is  
27 located, and will remain open for public inspection up to and including  
28 the \_\_\_\_\_ day of \_\_\_\_\_, (here insert a date  
29 at least seven weeks from the date of the first publication of this  
30 notice) which date is hereby fixed as the last day for redemption.

31 And take further notice that any person having or claiming to have an  
32 interest in any such parcel of real property and the legal right thereto  
33 may on or before said date redeem the same by paying to the said  
34 [~~commissioner of finance~~ director of real property tax services of Erie  
35 county the amount of all such unpaid tax liens thereon and in addition  
36 thereto all interest and penalties which are a lien against such real  
37 property computed to and including the date of redemption.

38 In the event that such taxes are paid by a person holding a lien of  
39 record against such property, the person so paying shall be entitled to  
40 have the tax liens affected thereby satisfied of record or to receive an  
41 assignment of such tax liens evidenced by a proper written instrument.

42 Any person having any right, title or interest in or lien upon any  
43 parcel of real property described in such list of delinquent taxes and  
44 properties may serve a duly verified answer upon the county attorney for  
45 the county of Erie, or his designee, setting forth in detail the nature  
46 and amount of his interest and any defense or objection to the foreclo-  
47 sure. Such answer must be filed in the office of the county clerk and  
48 served upon the county attorney, or his designee, within twenty days  
49 after the date above mentioned as the last day for redemption. In the  
50 event of failure to redeem or answer by any person having the right to  
51 redeem or answer, such person shall be forever barred and foreclosed of  
52 all his right, title, interest and equity of redemption in and to the  
53 parcel of real property described in such list of delinquent taxes and  
54 properties and a judgment in foreclosure may be taken by default.

55 Take further notice that the ownership by the county of the tax sale  
56 certificates set forth on such list of delinquent taxes and properties

1 is conclusive evidence of the fact that the taxes, assessments or other  
2 legal charges represented thereby have not been paid to the county or  
3 assigned by it.

4  
5 ~~[Commissioner of Finance]~~  
6 Director of Real Property Tax  
7 Services  
8

9 Attorney for the County of Erie  
10 (Address)"

11 § 11-13.0 Copy of notice to owner. On or before the date of the first  
12 publication of the notice above set forth, a copy of such notice shall  
13 be posted in the office of the ~~[commissioner of finance]~~ director of  
14 real property tax services and in the Erie county hall and also in three  
15 other conspicuous places within each city, town or village in which the  
16 real property affected by such proceeding is situated. The county attor-  
17 ney, or his or her designee, shall cause a copy of such notice to be  
18 mailed to the last known address of each owner of property affected  
19 thereby as the same appears upon the current records and tax rolls in  
20 the office of the ~~[commissioner of finance]~~ director of real property  
21 tax services, and in the event that the name or address of such owner  
22 does not appear in such records or rolls, such mailing shall be  
23 dispensed with and an affidavit establishing the absence of such name or  
24 address shall be made and filed in the office of the county clerk.  
25 There shall be inserted with or annexed to such notice a statement  
26 substantially as follows:

27 "To the party to whom the enclosed notice is addressed:

28 You are the presumptive owner or lienor of one or more of the parcels  
29 mentioned and described in the list referred to in the enclosed notice.  
30 Unless the taxes and assessments and all other legal charges are paid, a  
31 homestead deferral is granted or an answer is interposed, as provided by  
32 statute, such property will be sold at tax foreclosure as provided by  
33 the in rem provisions of the Erie county tax act.

34 Dated:

35  
36 ~~[Commissioner of Finance]~~  
37 Director of Real Property Tax  
38 Services  
39

40 Attorney for the County of Erie  
41 (Address)"

42 § 11-14.0 Notice to mortgagee or lienor. At any time after the enact-  
43 ment of this act, any owner of real property in the county, any mortga-  
44 gee thereof or any person having a lien or claim thereon or interest  
45 therein may file with the ~~[commissioner of finance]~~ director of real  
46 property tax services a notice stating his name, residence, and post  
47 office address and a description of the parcel or parcels in which such  
48 person has an interest ~~[which notice shall continue in effect for the~~  
49 ~~purposes of this section for a period of two years, unless earlier~~  
50 ~~cancelled by such person]~~. The county attorney, or his designee, shall  
51 mail to each such person forthwith after the completion and filing of  
52 the list of delinquent taxes and posting as herein provided, a copy of  
53 the notice required under section 11-13.0 of this act and affecting such  
54 parcel or parcels; and shall also mail to each such person a copy of the

1 notice of the sale of the real property affected by such list. Such  
2 notices shall be mailed to the last known address of such persons by  
3 registered or certified mail within sixty days. The failure of the coun-  
4 ty attorney, or his designee, to mail such notices as herein provided  
5 shall not affect the validity of any proceeding brought pursuant to the  
6 in rem provisions of this act.

7 § 11-23.0 Public sale; ~~[commissioner of finance]~~ director of real  
8 property tax services to be referee. The sale directed by the court  
9 shall be at public auction under the direction of the ~~[commissioner of~~  
10 ~~finance]~~ director of real property tax services who shall act as referee  
11 thereat. Public notice thereof shall be given once a week for at least  
12 three successive weeks in a newspaper published in the county of Erie.  
13 The ~~[commissioner of finance]~~ director of real property tax services  
14 shall receive no fee or compensation for his services as such referee.  
15 The description of the parcel of land offered for sale in such notice  
16 shall be that contained in the list of delinquent taxes and properties  
17 or such other description of such parcel as the court in its judgment  
18 may direct.

19 § 11-24.0 Deed description as directed by court. The judgment of fore-  
20 closure and sale pursuant to the in rem provisions of this act, shall  
21 direct the ~~[commissioner of finance]~~ director of real property tax  
22 services as such referee to execute and deliver to the purchaser a deed  
23 conveying title to the parcel or parcels affected by such judgment and  
24 sold at such sale. The description used in such deed shall be that  
25 contained in the list of delinquent taxes and properties or such other  
26 description as the court in its judgment may direct.

27 § 11-25.1 Conclusive presumption by deed; limitation. Every deed given  
28 pursuant to the provisions of this article shall be presumptive evidence  
29 that the action and all the proceedings therein and all proceedings  
30 prior thereto from and including the assessment of the lands affected  
31 and all notices required by law were regular, were regularly had, taken  
32 and given, and in accordance with all provisions of law relating there-  
33 to. After two years from the date of recording such deed, such presump-  
34 tion shall be conclusive~~[, except that as to such deeds which were~~  
35 ~~recorded on a date more than eighteen months prior to the date on which~~  
36 ~~this section takes effect, such presumption shall become conclusive six~~  
37 ~~months after this section takes effect]~~. No action to set aside such  
38 deed may be maintained unless the action is commenced and a notice of  
39 pendency thereof is filed in the office of the clerk of the county prior  
40 to the time the presumption becomes conclusive as aforesaid.

41 § 11-26.0 Report of sale and confirmation thereof not required.  
42 Notwithstanding the provisions of any general, special or local law to  
43 the contrary, it shall not be necessary for the ~~[commissioner of~~  
44 ~~finance]~~ director of real property tax services, as such referee, to  
45 make a report of his proceedings as such referee; nor shall it be neces-  
46 sary for the court to confirm by order or otherwise the proceedings of  
47 such ~~[commissioner of finance]~~ director of real property tax services as  
48 such referee. In the event that such a sale shall result in a surplus as  
49 to any piece or parcel of land offered at such sale, such ~~[commissioner~~  
50 ~~of finance]~~ director of real property tax services as referee shall  
51 report the fact of such surplus to the court which shall direct the  
52 ~~[commissioner of finance]~~ director of real property tax services as  
53 referee to deposit such surplus in trust with the ~~[commissioner of~~  
54 ~~finance]~~ Erie county comptroller for the benefit of whomsoever may be  
55 justly entitled thereto.



§ 12. Sections 12-1.0, 12-2.0, 12-4.0, 12-5.0, 12-7.0, 12-8.0, 12-9.0 and 12-10.0 of chapter 812 of the laws of 1942, constituting the Erie county tax act, sections 12-2.0, 12-5.0, 12-7.0, 12-8.0, 12-9.0 and 12-10.0 as amended by chapter 682 of the laws of 1969, are amended to read as follows:

§ 12-1.0 [~~Board of supervisors~~] Legislature may compromise or cancel taxes. The [~~board of supervisors~~] legislature may compromise and cancel unpaid county taxes and tax sales heretofore or hereafter levied or made and may also compromise and cancel any tax sale certificates held and owned by the county. In raising the deficiency caused by any compromise or cancellation of such taxes or tax sale certificates such board may adjust and apportion the amount of such deficiency or any part thereof to the several towns and districts of the county as shall be just, taking into consideration the extent to which such town or district has been benefited by such taxes; provided, however, that no accumulation of interest, fees or penalties subsequent to the date of sale of any such uncollected tax or tax sale certificate shall be charged back to any town or district, but the same shall be a general county charge.

§ 12-2.0 Accounts with towns, fire and school districts. It shall be the duty of the [~~commissioner of finance~~] director of real property tax services to keep a record of all county taxes and tax sales and of all tax sale certificates cancelled or compromised by such board. Such record shall be in the form of debtor and creditor with each town, fire district and school district in the county and, among other things, shall show [~~in appropriate columns~~] the name of the reputed owner of the real property against which the tax was levied; a description of the real property sufficient to identify it; the amount of the tax, and if any part thereof is an unpaid school tax, the amount of the school tax unpaid on the county tax roll; the amount, if any, paid in compromise of the tax; and the amount necessary to be paid by the town, fire district or school district to reimburse the county on account of the cancelled or compromised tax. The [~~commissioner of finance~~] director of real property tax services shall transmit his transcript of such record to the Erie county legislature on or before the second Tuesday of February of each year.

§ 12-4.0 [~~Board of supervisors~~] Legislature to apportion amounts payable. The [~~board of supervisors~~] legislature, on or before the first day of March in each year shall apportion the amount payable to the county by each town, fire district or school district on account of taxes, tax sales and tax sale certificates cancelled or compromised by the board during the previous accounting period.

§ 12-5.0 [~~Commissioner of finance~~] Director of real property tax services to render statements. The [~~commissioner of finance~~] director of real property tax services on or before the tenth day of March in each year shall file with each such town, fire district and school district an annual itemized statement of the amounts so apportioned and due the county from such town or districts.

§ 12-7.0 Town to raise amount and pay [~~commissioner of finance~~] director of real property tax services. The amount apportioned to and payable by the town or such an amount as shall be finally fixed by the court, shall be included and raised by tax in the next ensuing annual tax levy on behalf of such town and when collected or received shall be paid to the town supervisor and by him paid to the [~~commissioner of finance~~] director of real property tax services. The town board shall annually certify to the Erie county legislature the amount chargeable to the town at large and the amount chargeable to each special improvement district

1 therein, at the same time and in the same manner as town budgets and  
2 annual estimates are certified to the Erie county legislature for the  
3 purpose of levying the tax therefor. The Erie county legislature shall  
4 levy, assess and spread upon all taxable real property in the town the  
5 amount certified to it to be borne by the town at large, and shall levy,  
6 assess and spread upon all real property located in each special  
7 improvement district liable to assessment, the amount certified to it to  
8 be borne by such district. Such taxes and assessments shall be levied  
9 and collected in the same manner as other town and special district  
10 taxes are levied and collected.

11 § 12-8.0 Fire district to raise amount and pay [~~commissioner of~~  
12 ~~finance~~] director of real property tax services. The amount apportioned  
13 to and payable by the fire district or such an amount as shall be final-  
14 ly fixed by the court, shall be included in the next ensuing annual  
15 statement of expenditures to be filed by such fire district with the  
16 town board and the supervisor of the town in which such fire district is  
17 located. The Erie county legislature shall levy, assess and spread the  
18 said amount in the same manner and at the same time as it levies,  
19 assesses and spreads such annual statement of fire district expendi-  
20 tures; and such amount when collected or received, shall be paid to the  
21 town supervisor and by him paid over to the [~~commissioner of finance~~]  
22 director of real property tax services.

23 § 12-9.0 School district to raise amount and pay [~~commissioner of~~  
24 ~~finance~~] director of real property tax services. The amount apportioned  
25 to and payable by the school district or such amount as shall be finally  
26 fixed by the court shall be included in the next ensuing annual budget  
27 of such school district and raised by tax upon all taxable real property  
28 therein in the manner provided in this act for the levying and raising  
29 of school district taxes, and when collected such amount shall be paid  
30 by the school treasurer to the [~~commissioner of finance~~] director of  
31 real property tax services.

32 § 12-10.0 When account payable; suit therefor or withholding same from  
33 other funds. Moneys, if any, payable to the county pursuant to this  
34 article, which shall remain unpaid for sixty days after the ensuing  
35 annual settlement date, or any extension of such settlement date between  
36 the [~~commissioner of finance~~] director of real property tax services and  
37 the town collectors or receivers of taxes, whether or not a tax or taxes  
38 shall have been levied therefor, may be recovered in a civil action  
39 against the town, fire district or school district in default; or the  
40 [~~commissioner of finance~~] director of real property tax services in his  
41 discretion may deduct the amount or any portion of such unpaid amount  
42 from any state or other moneys paid to or received by the [~~commissioner~~  
43 ~~of finance~~] director of real property tax services for repayment to such  
44 town or district in default.

45 § 13. Article XIII of chapter 812 of the laws of 1942, constituting  
46 the Erie county tax act, is REPEALED.

47 § 14. Section 14-1.0 of chapter 812 of the laws of 1942, constituting  
48 the Erie county tax act, is amended and a new section 14-10.0 is added  
49 to read as follows:

50 § 14-1.0 Resale of tax foreclosed lands. Notwithstanding the  
51 provisions of any general, special or local law to the contrary, the  
52 county may sell, convey, lease or exchange any real property acquired by  
53 it pursuant to the provisions of this act, regardless of whether such  
54 acquisition was by means of foreclosure of tax liens as in a mortgage  
55 foreclosure proceeding or by means of the in rem provisions of this act,  
56 or by voluntary conveyance in lieu of foreclosure. Such sale, convey-

1   ance, lease or exchange may be made either with or without advertising  
2   for bids and at either public or private sale, and upon such terms as  
3   the [~~board of supervisors~~] legislature may see fit to impose. No such  
4   sale, conveyance, lease or exchange shall be made unless and until the  
5   same shall have been directed by a majority vote of the [~~board of super-~~  
6   ~~visors~~] legislature. All sales, conveyances, leases and exchanges of  
7   such lands heretofore made by the county are hereby specifically vali-  
8   dated, ratified and confirmed.

9   § 14-10.0 Severability of provisions. The powers granted and the  
10 duties imposed by this act and the applicability thereof to any persons,  
11 tax districts or circumstances shall be construed to be independent and  
12 severable and if any one or more sections, clauses, sentences or parts  
13 of this article, or the applicability thereof to any persons, tax  
14 districts or circumstances shall be adjudged unconstitutional or inval-  
15 id, such judgment shall not affect, impair or invalidate the remaining  
16 provisions thereof or the applicability thereof to other persons, tax  
17 districts or circumstances, but shall be confined in its operation to  
18 the specific provisions so held unconstitutional and invalid and to the  
19 persons, tax districts and circumstances affected thereby.

20   § 15. This act shall take effect immediately.