STATE OF NEW YORK

1746

2019-2020 Regular Sessions

IN SENATE

January 16, 2019

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:

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:

§ 2-1.0 Definitions. As used in this act

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

(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.

(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.

(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,**

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

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shall constitute the Erie county legislature which shall be the legislative and governing body of the county of Erie.

(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 assessor 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 property within a school district as lies within the bounds of the county of Erie.

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

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

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

(q) The term "homestead property" means any one or two family residential real property that is owner-occupied as defined in this subdivision, including property that is contiguous, vacant and unimproved. For the purposes of this definition, "owner-occupied" means occupied by an owner of the property, provided that the owner is a natural person, or the spouse, sibling, parent, child, grandparent, grandchild, and all persons who are related by blood, marriage or adoption, of a deceased owner who occupied the dwelling within twelve months of the time of his death.

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

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

§ 3-2.2 Assistance in preparation of village and city assessment rolls. Notwithstanding the provisions of any other general, special or local law, the county of Erie and the villages and cities located within such county may, pursuant to resolution of their respective governing bodies, enter into agreements with each other with respect to the preparation of annual village or city assessment rolls by the county. Such agreement shall provide for the payment by such village or city to the county of the actual expense incurred by the county for the materials used and labor furnished in the preparation of such assessment rolls[~~, and may provide that such assessment rolls shall be prepared by mechanical devices~~]. No provision of this section or of any agreement made pursuant thereto shall in any manner affect, modify or enlarge the duties and powers imposed upon or vested in the **assessor or** board of assessors of any such village or city by any law relating to the determination of assessed valuations of real property by such board, the verification and final completion of such assessment rolls by such board, the publication and posting of notices and the hearing of grievances, and all other matters and requirements of law ensuing and following the preparation of annual assessment rolls. When finally completed and verified by the village or city board of assessors, and upon due compliance with the provisions of law pertaining thereto, such assessment rolls shall be deemed in all respects to be the annual village or city assessment rolls prepared by the village or city board of assessors as defined and provided in any law applicable and appertaining thereto.

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

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

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

§ 3-6.0 County assessment official for fire district purposes. The valuations, real property descriptions and other pertinent data contained in the annual county assessment roll shall be used for the purpose of annually levying and collecting taxes for fire district, fire protection or similar purposes. It shall be the duty of each town board of assessors to annually certify to the [~~clerk of the board of supervisors~~] **director of real property tax services** the amount to be raised for each fire district, fire protection or similar district, together with an accurate reference to the real property against which a tax for such purpose is to be levied, spread and collected. No formal or purported copy of an assessment roll prepared by any agency other than [~~the~~] **a** town board of assessors shall be recognized or used by the [~~clerk of the board of supervisors~~] **director of real property tax services** for the purposes referred to in this section. The expense, if any, incurred by any town in carrying out the provisions of this section shall be a proper charge against the district on whose behalf such taxes are levied and shall be paid by such district to such town immediately after such taxes shall have been collected.

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

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

§ 4-3.0 Certification of school budgets and tax rates; school taxes to be spread by [~~clerk of Erie county legislature~~] **director of real property tax services**. After the lawful authorities in each school district shall have adopted their school budget and fixed the amount of taxes to be raised therein for such school district in the manner provided by law, the board of education, board of trustees, or the sole trustee of such school district, shall determine and fix the rate on each one thousand dollars of assessed valuation of taxable real property therein, necessary to raise the total amount of the budget of such school district based upon the assessed valuations certified by the assessors. They shall direct that the amount of such budget be raised by tax in such school district and shall, prior to the tenth day of August of each year, certify to and file with the [~~clerk of the Erie county legisla-~~

~~ture~~] director of real property tax services such budget and such tax rate, together with certified copies of all resolutions in connection therewith. Thereupon [~~such clerk~~] the director of real property tax services shall forthwith spread against each parcel of taxable real property upon such school assessment roll, at the tax rate certified to him, the amount of the school tax for the school year. The provisions of this section relating to the spreading of the annual school district taxes by the [~~clerk of the Erie county legislature~~] director of real property tax services shall not apply to the school districts situated in the town of Tonawanda, but the duty of spreading such school district taxes shall devolve upon the assessor of such town. The assessor of the town of Tonawanda shall on or before the tenth day of August of each year deliver such roll to the [~~clerk of the Erie county legislature~~] director of real property tax services.

§ 4-3.1 Cost of creating school district roll to be charged to respective school districts. [~~The actual cost to the county of procuring and furnishing the forms for school district assessment rolls to the respective boards of assessors as provided by section 4-1.0 of this act, and the~~] The actual cost to the county per item of spreading the school district taxes upon the various school district tax rolls shall be apportioned and charged to the respective school districts benefitted by such labor and material. The [~~clerk of the Erie county legislature~~] director of real property tax services shall on or before the first Tuesday of October in each year certify to the Erie county legislature the total actual cost for material furnished and labor performed in the making and spreading of such school district tax rolls together with his apportionment thereof to each school district benefitted thereby; and the Erie county legislature shall thereupon and on or before the first Tuesday of December in each year determine the proper apportionment to be charged to each school district benefited thereby. The [~~commissioner of finance~~] director of real property tax services shall thereafter and on or before the tenth day of March in each year file with each such school district a statement of the amount so apportioned to such school district and the amount so apportioned to and payable by the school district shall be included in the next ensuing annual budget of such school district and raised by tax upon all taxable real property therein in the manner provided in this act for the levying and raising of school district taxes, and when collected such amount shall be paid by the school treasurer to the [~~commissioner of finance~~] Erie county comptroller. In the event of a default in such payment by such school district, the county shall be entitled to proceed to satisfy such claim as in section 12-10.0 of this act provided.

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

§ 4-6.0 Delivery of school district tax roll and warrant. After the Erie county legislature shall have duly levied the school district taxes, a warrant, under the seal of the county and signed by the chairman and clerk of such legislature, shall be annexed to the school district tax roll, commanding the school district tax collector, the collector of taxes, the treasurer of the city of Lackawanna, or the receiver of taxes, as the case may be, and after him the [~~commissioner of finance~~] director of real property tax services as herein provided, to collect from the several persons and on the properties named and described in such tax roll, the several sums mentioned therein opposite their respective names or properties as the school tax, together with the fees, penalties and interest charges as herein set forth.

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

§ 4. Sections 5-0.2, 5-0.4, 5-5.1, 5-9.0, 5-10.0, 5-11.0, 5-12.0 and 5-13.0 of chapter 812 of the laws of 1942, constituting the Erie county tax act, sections 5-10.0 and 5-13.0 as amended by chapter 439 of the laws of 1997, section 5-5.1 as amended by chapter 474 of the laws of 1952 and sections 5-9.0 and 5-12.0 as amended by chapter 682 of the laws of 1969, are amended to read as follows:

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

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

§ 5-5.1 Tax bills to be prepared by [~~clerk of board of supervisors~~] the director of real property tax services. Upon the [~~written~~] request of any school district addressed to the [~~board of supervisors~~] director of real property tax services, [~~such board may direct its clerk to~~] the director, or his designee, may prepare for such school district annual school district tax bills [~~by the use of accounting or tabulating machines~~]. Such tax bill shall be in such form as will comply with the provisions of this article. The actual cost to the county of procuring

and preparing such tax bills shall be a charge upon the school district at whose request the same shall have been prepared and the county shall be reimbursed and shall be paid such cost as in section 4-3.1 of this act provided.

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

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

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

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

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

§ 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, 6-7.0, 6-8.0, 6-8.2, 6-9.0, 6-11.0, 6-13.0, 6-14.0, 6-16.0, 6-17.0, 6-18.0, 6-19.0, 6-20.0, 6-21.0, 6-23.0 and 6-24.0 of chapter 812 of the laws of 1942, constituting the Erie county tax act, section 6-1.0 as amended by chapter 627 of the laws of 1956, sections 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, 6-19.0, 6-20.0, 6-21.0 and 6-23.0 as amended by chapter 682 of the laws of 1969,

sections 6-4.1 and 6-17.0 as amended by chapter 390 of the laws of 1999, sections 6-7.0 and 6-8.0 as amended by chapter 8 of the laws of 2006, section 6-8.2 as added and section 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, and section 6-24.0 as added by chapter 733 of the laws of 1959, 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 other 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 or 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~~] **county of Erie, one of which shall be a newspaper with a** circulation of not less than fifty thousand, 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 per centum shall be added; if paid on March sixteenth and before April first, four and one-half per centum shall be added; if paid on April first and before April sixteenth, six per centum shall be added; if paid on April sixteenth and before May first, seven and one-half 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~~]**; on the first day of June an additional two per centum shall be added; on the first day of July two and one-half per centum shall be added; on the first day of August three per centum shall be added; on the first day of September three and one-half per centum shall be added; on the first day of October four per centum shall be added; and on the first day of November four and one-half per centum shall be added and such amounts shall be collected by the 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 of real property tax services** as herein prescribed, 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~~] such rolls opposite the respective names or properties, together with the fees, penalties and interest charges as herein set forth.

§ 6-6.0 Collectors and receivers of taxes to advertise receipt of tax rolls and warrants. Each collector or receiver of taxes, upon receiving such roll and warrant, shall forthwith cause to be published, for not exceeding five insertions in a newspaper having a general circulation in such town, a notice that the tax roll and warrant has been received by him, specifying the date of such receipt, 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, in the case of towns of the first class, and on or before the fifteenth day of March next ensuing in the case of a town of the second class, and that he will attend at the places and times specified in such notice to receive such taxes as herein provided. Such notice shall incorporate the scale of penalties herein provided. In the event that there is no newspaper having a general circulation in such town, such notice shall be given by posting copies thereon in five conspicuous places within such town, calculated to give general notice to the taxpayers thereof.

§ 6-7.0 Collection in towns of the first class; penalties. (a) Taxes in towns of the first class as defined by law, 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 per centum shall be added; if paid on March sixteenth and before April first, four and one-half per centum shall be added; if paid on April first and before April sixteenth, six per centum shall be added; if paid on April sixteenth and before May first, seven and one-half per centum shall be added. Taxes paid on and after May first, whether paid to the receiver of taxes pursuant to his warrant, or any extension thereof, or to the [~~commissioner of finance~~] **director of real property tax services** after the return of the rolls to him by such receiver of taxes, shall be paid with an addition of nine per centum on May first, [~~ten~~] **nine** and one-half per centum on June first, [~~twelve~~] **ten** per centum on July first, [~~thirteen~~] **ten** and one-half per centum on August first, [~~fifteen~~] **eleven** per centum on September first, [~~sixteen~~] **eleven** and one-half per centum on October first and [~~eighteen~~] **twelve** per centum on November first. 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 collector or receiver

of taxes 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.

§ 6-8.0 Collection in towns of the second class; penalties. (a) Taxes in towns of the second class as defined by law, shall be due and payable within ten days after the receipt of the roll and warrant by the collector, and if paid on or before the fifteenth day of March next ensuing the levying of such tax, it shall be received together with a fee of one and one-half per centum, unless waived as herein provided. If paid on or after March sixteenth and before May first, seven and one-half per centum shall be added. Taxes paid on or after May first, whether paid to the collector pursuant to his warrant, or any extension thereof, or to the [~~commissioner of finance~~] director of real property tax services after the return of the rolls to him by such collector, shall be paid with an addition of nine per centum on May first, [~~ten~~] nine and one-half per centum on June first, [~~twelve~~] ten per centum on July first, [~~thirteen~~] ten and one-half per centum on August first, [~~fifteen~~] eleven per centum on September first, [~~sixteen~~] eleven and one-half per centum on October first and [~~eighteen~~] twelve per centum on November first. 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 collector or receiver of taxes 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.

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

If action to enforce collection is to be initiated pursuant to this section, the account and certificate described in subdivision three of section fourteen hundred thirty-six of the real property tax law shall be transmitted to the [~~county treasurer~~] director of real property services by the board of trustees within fifteen days after the tax roll and warrant has been returned by the village treasurer to the board of trustees. Upon delivery to the [~~county treasurer~~] director of real property 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 per centum of the amount of principal and interest, to be relevied upon the real property upon which the same were originally imposed by the village. The amount relevied pursuant to this section shall include village taxes payable in install-

ments 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 relevied amounts shall become part of the total tax to be collected. Such relevied 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 finance~~] director of real property tax services of the county the residue of the tax moneys so collected. Collectors and receivers of taxes shall deposit moneys received by them and shall disburse the same at the time and in the manner provided by law.

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

§ 6-13.0 Return by collectors and receivers of taxes. On the first day of March next succeeding the delivery of the tax rolls to the several collectors and receivers of taxes, or within five days thereafter, each collector and receiver of taxes shall make a return to the [~~commissioner of finance~~] director of real property tax services of the amount of taxes by him collected, and pay over all moneys due said [~~commissioner of finance~~] director of real property tax services and on the first day of April following, or within five days thereafter, shall make a like return and payment; and on the first day of May next succeeding, or within five days thereafter, shall return the tax roll and make a full, complete and final accounting under oath of all taxes by him so collected together with a full and correct statement of all unpaid taxes contained in said roll.

§ 6-14.0 [~~Commissioner of finance~~] Director of real property tax services shall extend time for collection. The [~~commissioner of finance~~] director of real property tax services, upon the written application of the supervisor of any town, or the common council of the cities of Tonawanda or Lackawanna, shall extend the time for collection of taxes

remaining unpaid in any such town or city to June thirtieth in any year; provided, however, that the collector, receiver of taxes or treasurer of any such town or city shall fully account to the [~~commissioner of finance~~] director of real property tax services as herein provided, and shall further account on or before the fifth day of each month during the term of such extension.

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

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

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

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

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

(b) Notwithstanding the provisions of any other general, special or local law, rule or regulation to the contrary, following the return of the tax rolls 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.

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

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

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

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

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

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

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

3. The warrants issued for the collection of any such taxes shall likewise contain appropriate directions for their collection and payment and the return of unpaid taxes and assessments in accordance with the law appertaining thereto as modified by and in accordance with such resolution; and the collection of such taxes and assessments shall thereafter proceed in such manner.

4. If such board or body is required to include in such levy the amount certified to it by the appropriate officer or officers of another municipal corporation, then in such a case the resolution specified in subdivision one must be adopted not only by the board levying such taxes but also by the legislative body of such other municipal corporation, and both such resolutions must conform as to the manner and procedure for collecting such taxes in installments.

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

6. If any installment of taxes shall be paid when due or within five days thereafter, no interest or penalty shall be charged thereon; if not so paid, interest shall be added at the rate of six per centum per annum to be calculated from the date first payable to and including the last day of the month following the date of payment, or to the date specified for the payment of the last installment of taxes, whichever shall be

earlier; provided that any taxes or the balance thereof remaining unpaid on the date specified for the payment of the last installment of taxes, shall be subject to interest and penalties on the entire amount unpaid from the time they would attach and at the rate as otherwise provided by law. Discounts, if any, may be allowed on taxes and assessments paid in full within the time and at the rate provided by the law appertaining thereto in any case.

§ 6. 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 expense 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 in 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~~], one of which shall be a newspaper with a circulation of [~~over~~] not less than 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 with the amount of taxes charged thereon, the name of the owner thereof if known, and if unknown, so marked "unknown", will be open for inspection to any person applying therefor to the [~~commissioner of finance~~] director of real property tax services. Within three days after the last publication of such notice, due proof of the publication thereof shall be made and filed by the newspapers publishing the same in the office of the said [~~commissioner of finance~~] director of real property tax services, who shall cause the same to be properly filed, indexed and numbered.

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

§ 7-4.0 Date of completion of sale; validity. Such sale shall commence and be completed previous to the thirtieth day of November in the year in which said notice is published, unless adjournments or recesses for a total period of not more than ten days thereafter shall be taken by said

[~~commissioner of finance~~] director of real property tax services. No error or imperfection in any notice or statement so made or published shall render any such sale void or shall in any manner affect the validity thereof; except that as to any particular parcel of property in respect to which a material error occurred or imperfection existed, the sale of such particular parcel may be set aside upon the suit of the owner thereof, brought within three months after the conclusion of such sale.

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

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

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

§ 7-9.0 Presumption of non-payment; validation. No tax, tax sale or tax sale certificate shall be invalid or unenforceable because of the failure of the collector or receiver of taxes to verify the return of his tax roll; the certification by the [~~commissioner of finance~~] director of real property tax services that any tax in the tax roll of any tax district on file in his office remains unpaid shall be presumptive evidence of the fact of such non-payment and after the lapse of five years from the date at which the real property affected by such unpaid tax has been sold, such presumption shall be conclusive and absolutely binding upon all persons having any interest in such real property. All taxes and assessments heretofore spread upon the assessment rolls of the various cities and of the various towns in the county, other than on property illegally assessed or described, are hereby validated and rendered legal and binding upon the persons taxed and the property assessed, notwithstanding any irregularity, omission or error in any of the proceedings relating to the same or in the making, levying and assessment of the same. All proceedings for the collection of such taxes are hereby declared valid and effectual notwithstanding any irregularity, omission or error in any such proceedings; provided, however, that nothing in this act contained shall be held to revive or validate any claim or demand, the enforcement of which otherwise is barred by lapse of time.

§ 7-11.0 Certificates of sale; payment and assignment thereof. The purchasers at such tax sale shall pay the amount of their respective

bids to the [~~commissioner of finance~~] director of real property tax services within ten days after the sale, and upon such payment, the said [~~commissioner of finance~~] director of real property tax services shall execute and deliver to the purchaser of any such tax lien a certificate in writing, describing the real estate affected and the sum paid therefor. The [~~commissioner of finance~~] director of real property tax services shall keep a record thereof in a book to be known as the sale book of unpaid taxes for the year in which the sale is held. No assignment of such a certificate shall be valid or effective for any purpose until the same shall have been presented to the [~~commissioner of finance~~] director of real property tax services and a memorandum made by him of such assignment in the sale book containing the record of the certificate so assigned, opposite said record. Every such certificate shall be presumptive evidence that the sale and all proceedings prior thereto including the assessment of the land were regular and according to the provisions of this act and of all the laws relating thereto.

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

tion 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 year of delinquency; but the provisions of this section being for the benefit of such taxpayers, failure to mail any such statement and failure by the taxpayer to receive the same shall not in any manner whatsoever affect the validity or enforceability of any tax sale certificate in the hands of any holder thereof.

§ 7-15.0 Refund for unenforceable certificate of sale; limitation. Whenever the holder of a tax sale certificate, other than the county, has been unable to enforce the lien of such tax sale certificate or has been unable to recover or to retain possession of any real estate affected by the lien of such tax sale certificate by reason of illegality in the assessment of such real estate or in the levying of the tax or in the proceedings for the collection of such tax, the [~~board of supervisors~~] legislature, provided that not more than six years have elapsed since the date on which such tax sale certificate was issued, shall refund to such holder the face amount of such certificate together with interest thereon at the rate of two per centum per annum. As to a tax sale certificate held by a person other than the county which has been outstanding and unpaid for a period of five years or more at the time this act takes effect, the claim of the holder of such certificate for a

refund hereunder shall be presented to the [~~board of supervisors~~] legislature within one year from the date this act takes effect.

§ 7-16.0 Payment of certificates fifteen years old; limitation. Whenever any tax sale certificate has been outstanding, unsatisfied and unpaid for a period of fifteen years from the date on which such certificate was issued, and provided that no proceeding shall have been theretofore commenced for the foreclosure of such certificate or the acquisition of title to or possession of the real estate affected thereby, such certificate may be paid and satisfied and the real estate affected thereby may be redeemed upon the payment to the [~~commissioner of finance~~] director of real property tax services, on behalf of the holder of such certificate including the county of Erie, of the face amount of such certificate without interest, fees, penalties, or any other charges thereon; and such payment and redemption shall be as effectual and conclusive as though made on or before the date of expiration of the original period of redemption in this act provided. As to a tax sale certificate which has been outstanding, unsatisfied and unpaid for a period of fourteen years or more at the time this act takes effect, the right of the holder of such a certificate, including the county of Erie to demand, receive or collect such interest, fees, penalties, or any other charges thereon shall be barred upon the expiration of one year from the date this act takes effect.

§ 7-17.0 Certificates deemed satisfied after twenty-five years; limitation. Whenever any tax sale certificate has been outstanding, unsatisfied and unpaid for a period of twenty-five years from the date on which such certificate was issued, and provided that no proceeding shall have been theretofore commenced for the foreclosure of such certificate or the acquisition of title to or possession of the real estate affected thereby, the rights and claims of the holder of such a certificate including the county shall be extinguished; and such certificate is presumed by the lapse of time to be paid and satisfied and may be cancelled as herein provided. As to a tax sale certificate which has been outstanding and unpaid for a period of twenty-four years or more at the time this act takes effect, the rights or claims of the holder of such a certificate including the county of Erie must be asserted or prosecuted by an action, or otherwise proceeded upon as in this act provided within one year from the date this act takes effect. Within the limitations of the provisions of this section, the [~~commissioner of finance~~] director of real property tax services shall annually during the month of December make an entry opposite each such certificate outstanding, unsatisfied and unpaid upon his tax sale registers, to the effect that such certificate is cancelled pursuant to the provisions of this act, and upon demand such [~~commissioner of finance~~] director of real property tax services shall furnish his certificate of cancellation of such tax sale certificate, which certificate may be recorded in the Erie county clerk's office as in this act provided. Such [~~commissioner of finance~~] director of real property tax services shall annually on or before the second Tuesday of February certify to the Erie county legislature an abstract of such cancelled tax sale certificates owned by the county, and the Erie county legislature shall act thereon in accordance with the provisions of this act.

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

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

§ 8-4.0 Redemption after notice. Any person may at any time before the last day of redemption specified in such notice redeem the said land by paying to the [~~commissioner of finance~~] director of real property tax services the amount due as hereinbefore provided and every such redemption 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 percentum 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 proceedings shall be taken as in the case of an individual perfecting his title to lands under this act; provided, however, that tax sale certificates owned and acquired by the county under this act shall be liens upon the property so sold until paid; and the notices required to be served and the proceedings to be taken under this act for the collection of unpaid tax liens, or perfecting the title to said lands may be served or taken at any time before the redemption of the lands so sold.

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

§ 9-1.0 When foreclosure may be taken. Whenever a tax sale certificate issued on any tax sale shall be outstanding, unredeemed and unpaid for a period of not less than two years nor more than twenty-five years after the issuance thereof and no conveyance has been taken thereunder, the holder of such tax sale certificate, including the county of Erie, may bring an action to recover the amount paid for such certificate with all interest, penalties, additions and expenses as in this act provided. For that purpose, such a holder may maintain an action in the supreme court

or in the county court of Erie county for the sale of the lands affected by such certificate. Jurisdiction of such action is hereby expressly conferred upon such **supreme or** county court.

§ 9-1.1 Appointment of receiver. At any time after the commencement of an action brought pursuant to the provisions of article nine of this act, by and on behalf of the county to foreclose one or more tax sale certificates, the county shall be entitled, as a matter of right, to the appointment of a receiver of the rents and profits of the real estate affected by the tax sale certificate or certificates being foreclosed. Application for the appointment of such receiver shall be to the court in which such action is pending. Notice of such application shall be given as follows: by leaving a copy thereof at each inhabited building on the land foreclosed by the action, with a person of full age, if any be found; upon each defendant who has appeared and answered, by mailing a copy thereof to such defendant or his attorney; upon all other defendants, by mailing a copy thereof to such defendants at their addresses if such addresses are readily ascertainable, and if such addresses cannot be readily ascertained the mailing of such notice to such defendants is hereby dispensed with. On every such application the court shall designate the [~~commissioner of finance~~] **director of real property tax services** to be such receiver, and such [~~commissioner of finance~~] **director of real property tax services** shall act as such receiver without any additional fees or compensation; nor shall any attorneys' fees or compensation be allowed or granted in such receivership. The [~~commissioner of finance~~] **director of real property tax services** shall file no bond or undertaking in connection with any receivership granted hereunder, other than the official bond required to be filed by him pursuant to law. As receiver the [~~commissioner of finance~~] **director of real property tax services** shall apply the rents and profits of such real estate in satisfaction to the costs and charges of the action and in satisfaction of taxes and tax liens in the order of their priority as fixed by the final judgment of the court. He shall also have the same powers as receivers who are appointed in actions to foreclose a mortgage on real property, and such other and further powers as may be ordered by the court. He shall make and file with and as a part of the judgment roll in 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 or 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.

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

§ 10-2.0 Reassessment roll made by [~~commissioner of finance~~] director of real property tax services. The Erie county legislature shall direct the [~~commissioner of finance~~] director of real property tax services to prepare and file with the clerk of such legislature a special reassessment roll, in the same form as the roll in ordinary use within the county, describing the real property so liable for retaxation and reassessment, and showing the valuation or valuations of such real property in the same amount as fixed by the assessors for each of the previous years for which a retaxation and reassessment is to be made against such real property. To such special reassessment roll shall be annexed the certificate of the [~~commissioner of finance~~] director of real property tax services, certifying that such real property has been correctly described and that the valuations contained in such roll are identical

with the valuations contained in the roll in the [~~commissioner of finance's~~] director of real property tax services' office for the year or years for which such reassessment or relevy is made.

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

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

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

§ 10-6.0 Notice of hearing on such roll. The [~~board of supervisors~~] legislature shall cause to be served upon the owners of such real property, and all others having an interest therein, a notice that such taxes or assessments have been relevied and respread and that a hearing will be held before such [~~board of supervisors~~] legislature at a time and place to be specified in such notice for the purpose of reviewing and correcting such retaxation or reassessment. Service of such notice shall be made by publishing a true copy thereof in a daily newspaper published in the city of Buffalo and in a newspaper, if any, published in the town where the property so retaxed or reassessed is located at

least ten days prior to the date of such hearing. Such publication shall be made twice in the period of ten days prior to such meeting, each publication being at least five days apart, and such notice shall be addressed: "To the owners, occupants and all others interested in the within described property." Such notice shall state that said roll has been filed with the clerk of the [~~board of supervisors~~] legislature and may be examined at his office, and any person feeling himself aggrieved by such retaxation or reassessment shall attend at the time and place specified in such notice and shall file with the [~~board of supervisors~~] legislature written verified objections stating the nature of his objections and the grounds thereof.

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

§ 10-9.0 Delivery of roll and warrant to [~~commissioner of finance~~] director of real property tax services. To such reassessment roll as finally adopted shall be annexed a warrant under the hand and seal of the chairman of the Erie county legislature and the clerk thereof, directing the [~~commissioner of finance~~] director of real property tax services to collect the amount specified [~~in the last column opposite~~] relative to each parcel so retaxed or reassessed, with interest at the rate of one-half of one per centum to be added on the first day of each month next succeeding the date on which such roll shall have been delivered to the [~~commissioner of finance~~] director of real property tax services. Such reassessment roll shall be forthwith delivered to the [~~commissioner of finance~~] director of real property tax services of the county of Erie for collection, and he shall cancel upon the various tax rolls and tax sales registers the illegal or erroneous taxes, assessments and tax sales so reassessed, and shall mark thereon an adequate reference to the reassessment roll so delivered to him.

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

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

§ 10. Sections 11-2.0, 11-3.0, 11-4.0, 11-6.0, 11-7.0, 11-8.0, 11-11.0, 11-12.0, 11-13.0, 11-14.0, 11-23.0, 11-24.0, 11-25.1 and

11-26.0 of chapter 812 of the laws of 1942, constituting the Erie county tax act, sections 11-2.0 and 11-14.0 as amended by chapter 981 of the laws of 1973, sections 11-3.0, 11-4.0, 11-6.0, 11-7.0, 11-11.0, 11-13.0, 11-23.0, 11-24.0 and 11-26.0 as amended by chapter 682 of the laws of 1969, subdivision (d) of section 11-4.0 as added and section 11-12.0 as amended by chapter 431 of the laws of 2010 and section 11-25.1 as added by chapter 767 of the laws of 1949, are amended and a new section 11-11.1 is added to read as follows:

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

§ 11-3.0 Certification of tax delinquency. It shall be the duty of the [~~commissioner of finance~~] director of real property tax services to transmit to the Erie county legislature from time to time transcripts of tax delinquencies and tax delinquent real properties for foreclosure pursuant to the in rem provisions of this act and for such purposes the [~~commissioner of finance~~] director of real property tax services shall furnish to [~~such~~] the Erie county legislature all the necessary abstracts from his records of such delinquencies. The Erie county legislature may thereupon direct that the in rem provisions of this act shall be applied to all or any part of such real property and the delinquent taxes set forth in such transcript and may direct the inclusion of any other tax delinquency and tax delinquent real property subject to such in rem foreclosure. Thereupon it shall be the duty of the county attorney to conduct and consummate such foreclosure proceedings as directed by the Erie county legislature.

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

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

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

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

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

§ 11-6.0 Verification of list and filing thereof. Such list shall be verified by the affidavit of the [~~commissioner of finance~~] **director of real property tax services** and shall thereupon be filed in the county clerk's office by the county attorney. Certified copies of such list shall be filed by the county attorney in the office of the [~~commissioner of finance~~] **director of real property tax services** and in the office of each **assessor,** tax collector and receiver of taxes and treasurer of the respective towns, cities and villages in which such listed real property is located.

§ 11-7.0 Effect of filing list. The filing of such list of delinquent taxes and properties in the office of the county clerk shall constitute and have the same force and effect and shall be deemed to give the same notice of such foreclosure proceeding as the filing and recording in said clerk's office of an individual notice of pendency of a tax foreclosure action and of the filing in the county court of a separate and individual complaint by the county against the owners of the real property proceeded against and described, to enforce the payment of the delinquent taxes, assessments or other lawful charges which have accumulated and have become liens against such property and which remain unpaid on said [~~commissioner of finance's~~] **director of real property tax services'** tax rolls.

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

§ 11-11.0 Redemption and filing certificate thereof. Upon redemption as permitted by this article, the person redeeming shall be entitled to a certificate thereof from the [~~commissioner of finance~~] **director of real property tax services** describing the property in the same manner as it is described in such list of delinquent taxes and properties. Upon

the filing of such certificate of redemption with the county clerk, the county clerk shall note the word "redeemed" and the date of such filing opposite the description of said parcel on such list. Such notation shall operate to cancel the notice of pendency of action with respect to such parcel.

§ 11-11.1 Deferral for homestead properties. (a) Within twenty days of the last date for redemption as set forth in the notice published pursuant to section 11-12.0 of this article, an owner or occupant of a homestead property as defined in subdivision (q) of section 2-1.0 of this act may apply for deferral of the foreclosure proceeding. The application shall be made to the director of real property tax services on a form prescribed by him. The application shall be sworn to by an owner or occupant of the homestead property and such application shall be notarized or, if a notary is unavailable, such application shall be signed and verified or otherwise authenticated by a local government official. Such application shall not be unduly burdensome to the applicant. The director of real property tax services or his agents or employees shall have the authority to investigate the qualification of a parcel as homestead property. Whether at the time of application or as part of his investigation, the director of real property tax services may require the submission of evidence supporting the qualification of a parcel as homestead property. In no event shall such application, including any form and supporting documents of any kind, be construed as an answer or have any other legal effect in the foreclosure proceedings brought pursuant to this article.

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

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

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

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

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

"State of New York, County Court, Erie County

NOTICE OF FORECLOSURE OF TAX LIENS

BY THE COUNTY OF ERIE BY ACTION IN REM

Please take notice that on the _____ day of _____ the county of Erie pursuant to law filed with the clerk of Erie county a list of parcels of property affected by unpaid tax liens held and owned by said county of Erie which, on such date, had been due and unpaid for a period of at least [~~two years~~] one year after the date [~~on which~~] of the tax sale certificate affecting such real property [~~affected by such unpaid tax liens was sold~~]. Such list contains as to each such parcel (a) a brief description of the property affected by each tax lien, (b) the name of the last known owner of such property as the same appears on the latest tax roll in the hands of the [~~commissioner of finance~~] director of real property tax services, or a statement that the owner is unknown if such be the case, (c) a statement of such tax liens upon such parcel of property including such tax sale certificates owned by the county of Erie which shall have been due for less than two years, together with the date or dates from which and the rate or rates at which interest and penalties shall be computed, (d) a statement that the amount required to redeem any such parcel of property, and the amount to be recovered by the county, includes all tax sale certificates owned by the county and affecting such property, together with all interest, penalties, additions and expenses as in this act provided, and also includes an "in rem fee" of $_____ per parcel (here insert a sum not to exceed five hundred dollars) to cover the presumptive cost to the county for reasonable and necessary attorneys' fees, abstracts of title and other disbursements in connection with such foreclosure pursuant to the in rem provisions of this act.

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

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

This notice is directed to all persons having or claiming to have an interest in the real property described in such list of delinquent taxes and property and such persons are hereby notified further that a certified copy of such list of delinquent taxes and property has been filed in the office of the [~~commissioner of finance~~] director of real property tax services of said county of Erie and in the respective offices of each tax collector and a receiver of taxes and treasurers of the respective cities, towns, and villages in which such listed real property is located, and will remain open for public inspection up to and including the _____ day of _____ , (here insert a date at least seven weeks from the date of the first publication of this notice) which date is hereby fixed as the last day for redemption.

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

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

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

Take further notice that the ownership by the county of the tax sale certificates set forth on such list of delinquent taxes and properties is conclusive evidence of the fact that the taxes, assessments or other legal charges represented thereby have not been paid to the county or assigned by it.

_____

[~~Commissioner of Finance~~]
Director of Real Property Tax Services

_____
Attorney for the County of Erie
(Address)"

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

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

You are the presumptive owner or lienor of one or more of the parcels mentioned and described in the list referred to in the enclosed notice.

Unless the taxes and assessments and all other legal charges are paid, **a homestead deferral is granted** or **an** answer is interposed, as provided by statute, such property will be sold at tax foreclosure as provided by the in rem provisions of the Erie county tax act.

Dated:

_____

[~~Commissioner of Finance~~]
Director of Real Property Tax

Services

_____
Attorney for the County of Erie
(Address)"

§ 11-14.0 Notice to mortgagee or lienor. At any time after the enactment of this act, any owner of real property in the county, any mortgagee thereof or any person having a lien or claim thereon or interest therein may file with the [~~commissioner of finance~~] director of real property tax services a notice stating his name, residence, and post office address and a description of the parcel or parcels in which such person has an interest[~~, which notice shall continue in effect for the purposes of this section for a period of two years, unless earlier cancelled by such person~~]. The county attorney shall mail to each such person forthwith after the completion and filing of the list of delinquent taxes and posting as herein provided, a copy of the notice required under section 11-13.0 of this act and affecting such parcel or parcels; and shall also mail to each such person a copy of the notice of the sale of the real property affected by such list. Such notices shall be mailed to the last known address of such persons by registered or certified mail within sixty days. The failure of the county attorney to mail such notices as herein provided shall not affect the validity of any proceeding brought pursuant to the in rem provisions of this act.

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

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

§ 11-25.1 Conclusive presumption by deed; limitation. Every deed given pursuant to the provisions of this article shall be presumptive evidence that the action and all the proceedings therein and all proceedings prior thereto from and including the assessment of the lands affected and all notices required by law were regular, were regularly had, taken and given, and in accordance with all provisions of law relating thereto. After two years from the date of recording such deed, such presumption shall be conclusive[~~; except that as to such deeds which were recorded on a date more than eighteen months prior to the date on which this section takes effect, such presumption shall become conclusive six months after this section takes effect~~]. No action to set aside such deed may be maintained unless the action is commenced and a notice of

pendency thereof is filed in the office of the clerk of the county prior to the time the presumption becomes conclusive as aforesaid.

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

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

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

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

§ 12-10.0 When account payable; suit therefor or withholding same from other funds. Moneys, if any, payable to the county pursuant to this article, which shall remain unpaid for sixty days after the ensuing annual settlement date, or any extension of such settlement date between the [~~commissioner of finance~~] **director of real property tax services** and the town collectors or receivers of taxes, whether or not a tax or taxes shall have been levied therefor, may be recovered in a civil action against the town, fire district or school district in default; or the

[~~commissioner of finance~~] director of real property tax services in his discretion may deduct the amount or any portion of such unpaid amount from any state or other moneys paid to or received by the [~~commissioner of finance~~] director of real property tax services for repayment to such town or district in default.

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

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

§ 14-1.0 Resale of tax foreclosed lands. Notwithstanding the provisions of any general, special or local law to the contrary, the county may sell, convey, lease or exchange any real property acquired by it pursuant to the provisions of this act, regardless of whether such acquisition was by means of foreclosure of tax liens as in a mortgage foreclosure proceeding or by means of the in rem provisions of this act, or by voluntary conveyance in lieu of foreclosure. Such sale, conveyance, lease or exchange may be made either with or without advertising for bids and at either public or private sale, and upon such terms as the [~~board of supervisors~~] legislature may see fit to impose. No such sale, conveyance, lease or exchange shall be made unless and until the same shall have been directed by a majority vote of the [~~board of supervisors~~] legislature. All sales, conveyances, leases and exchanges of such lands heretofore made by the county are hereby specifically validated, ratified and confirmed.

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

§ 14. This act shall take effect immediately.