STATE OF NEW YORK

1864

2019-2020 Regular Sessions

IN SENATE

January 16, 2019

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

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

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

Section 1. Subdivision 2 of section 1110 of the real property tax law, as amended by chapter 532 of the laws of 1994, is amended to read as follows:

2. The redemption period shall expire two years after lien date, except that a tax district may increase the redemption period for residential or farm property in the manner provided by section eleven hundred eleven of this article**, or a tax district may reduce the redemption period for residential vacant and abandoned property to one year provided the property has been placed on a vacant and abandoned roll, or registry or list prior to the date on which taxes become delinquent in the local municipality, pursuant to section eleven hundred eleven-a of this article**. Notwithstanding the foregoing, if the notice published pursuant to section eleven hundred twenty-four of this article specifies a later date for the expiration of the redemption period, the redemption period shall expire on the date so specified.

§ 2. The real property tax law is amended by adding a new section 1111-a to read as follows:

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

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

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list of vacant and abandoned property maintained by the taxing municipality.

2. Enforcing officer. (a) For purposes of this section "enforcing officer" shall mean the person employed by the municipality to enforce state and local land use regulations such as the New York State Property Maintenance Code or the New York State Uniform and Fire Prevention and Building Code, or his or her agent.

(b) The enforcing officer or his or her agent must conduct at least three consecutive inspections of residential real property believed to be vacant and abandoned, with each inspection occurring at least thirty days apart and at different times of the day. The enforcing officer must include in his or her affidavit the dates and times of inspections and a statement that each inspection reasonably indicated that no occupant was present and that there was no evidence of occupancy on the property to indicate that any persons were residing there.

(c)(1) For purposes of this subdivision, the "evidence of abandonment" that the enforcing officer or his or her agent considers during such consecutive inspections shall include but not be limited to any of the following conditions: (i) overgrown or dead vegetation; (ii) an accumulation of newspapers, circulars, flyers or mail; (iii) past due utility notices, disconnected utilities, or utilities not in use; (iv) an accumulation of trash refuse or other debris; (v) the absence of window coverings such as curtains, blinds, or shutters; (vi) one or more boarded, missing or broken windows; (vii) that the property is open to casual entry or trespass; or (viii) that the property has a building or structure that is or appears structurally unsound or has any other condition that presents a potential hazard or danger to the safety of persons. At least three separate reasonable indications of abandonment are required for a determination of abandonment by the enforcing officer or his or her agent observed on each of his or her consecutive inspections made pursuant to paragraph (b) of this subdivision. A listing of all indications relied on shall be included in the affidavit along with the dates and times observed.

(2) Residential real property shall not be deemed vacant and/or abandoned where such property is: (i) an unoccupied building which is undergoing construction, renovation or rehabilitation that is proceeding to completion, and the building is in compliance with all applicable ordinances, codes, regulations and statutes; (ii) a building occupied on a seasonal basis; (iii) a building that is the subject of a probate action, action to quiet title, or other similar ownership dispute; (iv) a building damaged by a natural disaster and one or more owners intends to repair and reoccupy the property; or (v) occupied by the taxpayer, a relative of the taxpayer or a tenant lawfully in possession.

(d) The affidavit required by this subdivision shall include language indicating the enforcing officer or his or her agent in his or her professional opinion has made a determination that the property is vacant and abandoned.

3. Notice. (a) The affidavit described in subdivision two of this section shall be served on the property owner or owners pursuant to section three hundred eight of the civil practice law and rules within one week of having the enforcing officer's signature affixed to it.

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

4. Municipal roll of vacant and abandoned property. (a) All taxing localities may maintain a roll of vacant and abandoned properties. Such roll must include the tax identification number of the lot, the name or names of known legal owners of the property, the date of the finding of vacant and abandonment pursuant to the enforcing officer's affidavit, and any other information the municipality deems necessary.

(b) The roll of vacant and abandoned properties shall be made available to the public.

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

(d) For purposes of this section the term "roll" shall include a registry or list of vacant and abandoned property.

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

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

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

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

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

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