# STATE OF NEW YORK

2855

2019-2020 Regular Sessions

# IN ASSEMBLY

January 28, 2019

Introduced by M. of A. GANTT -- read once and referred to the Committee on Local Governments

AN ACT to amend the Monroe county tax act, in relation to annual publication of list of lands charged with unpaid taxes

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

Section 1. Section 18 of chapter 441 of the laws of 1938, constituting the Monroe county tax act, as amended by chapter 829 of the laws of 1981, is amended to read as follows:

§ 18. Publication of list of lands charged with unpaid taxes. Charges to be fixed by county legislature. The treasurer of said county shall make a list of the lands charged with such unpaid taxes, which list shall describe such lands by tax account number and assessed owner as both are shown on the tax roll containing such unpaid taxes, and which list shall be segregated, grouped and classified by city, town or village, so that all lands affected by such list and lying within each such city, town or village shall be listed under the respective city, town or village, that are unpaid on the first day of August in each and every year, and[~~, for thirty days prior to said first day of August, in each and every year, shall cause to be published and printed in the newspapers~~] **shall, as directed by the county legislature, cause a notice to be published at least once a week for four successive weeks immediately preceding the week that includes the first of August, in each and every year, in at least one official newspaper** in said county designated by the county legislature, [~~a notice~~] which **notice** shall call the attention of the public and all persons interested, that on the fifteenth day of August of that year, specifying the date, he will publish a list of the lands charged with such unpaid taxes remaining unpaid on [~~said~~] **the** first [~~day~~] of August of that year, and that such list will be published [~~and printed~~] in at least one and not more than two **official** newspapers in said county designated by the county legisla-

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

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ture, specifying such newspaper or newspapers, and such list of lands charged with such unpaid taxes shall be published in such paper or papers on the fifteenth day of August, or on the [~~fourteenth day of August~~] **immediately preceding Friday** in the event the fifteenth day of August falls on a **Saturday or** Sunday, prior to the time of sale, which shall commence on the twentieth day of August in each and every year **or on the immediately following Monday in the event the twentieth day of August falls on a Saturday or Sunday**, together with a notice that a tax sale certificate on each parcel of land, as assessed, will, on the day aforesaid, which shall be specified in such notice and the succeeding days, be sold at public auction in the county treasurer's office in the city of Rochester, New York, to pay such taxes, interest and charges that may be due thereon at the time of the said sale, together with the expenses of procuring description. Should any errors be discovered in the description of the lands so assessed and taxed, the said treasurer may correct the same at any time previous to the sale, and no errors in the printed description in such newspaper or newspapers shall vitiate or in any manner affect the validity of such sale. All expense of printing such list and notices shall be audited and paid out of the treasury of said county. The publishers of said newspaper or newspapers shall immediately after said publication of said list and notice, deliver to the treasurer of said county an affidavit of the due publication thereof, made by some person or persons to whom the fact of such publication shall be known. In the event of failure in any year to include in the publication of said list of lands, any parcel, or parcels, upon which taxes were unpaid on August first of said year, said parcel, or parcels, may be included in the published list of the ensuing year, or any subsequent year, with a special notation that said parcel, or parcels, is or are being published and a tax sale certificate therefor will be sold for all unpaid taxes of all past years owing on August first of the year of said publication. The charges to be added to the tax upon each parcel of land for each tax sale certificate to be sold or advertised for sale by virtue of the provisions of this act may be fixed by the county legislature of Monroe county. Before being so determined by said county legislature, said charges shall be as follows: For each tax sale certificate sold, the sum of two dollars which shall be paid into the county treasury; and for each parcel affected by a tax sale certificate sold which is redeemed before the same is sold, the sum of one dollar and fifty cents, which shall be paid into said treasury.

§ 2. This act shall take effect immediately.