

# STATE OF NEW YORK

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6730

2019-2020 Regular Sessions

## IN ASSEMBLY

March 15, 2019

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Introduced by M. of A. RYAN -- read once and referred to the Committee on Real Property Taxation

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

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

1 Section 1. Section 2-1.0 of chapter 812 of the laws of 1942, constituting the Erie county tax act, subdivision (c) as amended by chapter 2 878 of the laws of 1953, subdivision (e) as amended by chapter 682 of 3 the laws of 1969, subdivisions (h) and (i) as amended by chapter 474 of 4 the laws of 1952 and subdivision (p) as added by chapter 439 of the laws 5 of 1997, is amended to read as follows:

6 § 2-1.0 Definitions. As used in this act

7 (a) The term "county" means the county of Erie as the same now is or 8 may hereafter be constituted.

9 (b) The term "town" means each of the towns of the first and second 10 class within the county of Erie and shall be interpreted to mean the 11 cities of Lackawanna and Tonawanda.

12 (c) The term "school district" means so much of a school district as 13 lies within the boundaries of the county of Erie except city school 14 districts and such other school districts as are coterminous with the 15 limits of any city or town and except so much of a city school district, 16 as defined or created by the education law, as lies within the bounds of 17 any city.

18 (d) The term [~~"board of supervisors"~~] "legislature" means the [~~board~~ 19 ~~of supervisors of the county of~~] Erie county legislature which shall be 20 composed of eleven members who shall be elected one from each of the 21 eleven legislative districts of Erie county and when lawfully convened, 22

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

LBD07635-01-9

1 shall constitute the Erie county legislature which shall be the legisla-  
2 tive and governing body of the county of Erie.

3 (e) The term [~~"commissioner of finance"~~] "director of real property  
4 tax services" means the [~~commissioner of finance of the county of Erie,~~  
5 ~~and in respect of county taxes levied upon real property within the city~~  
6 ~~of Buffalo, and of county and school district taxes unpaid on the rolls~~  
7 ~~returned by the several collectors and receivers of taxes, the term~~  
8 ~~means the collector of such county and school district taxes]~~ director  
9 of real property tax services of Erie county, who shall be the head of  
10 the department of real property tax services and who shall perform all  
11 duties in relation to the administration and collection of taxes hereto-  
12 fore performed by a county treasurer or commissioner of finance; who  
13 shall perform all duties in relation to the extension of taxes and the  
14 issuing of tax bills heretofore performed by the clerk of the Erie coun-  
15 ty legislature; who shall keep a record of the transfer of title to real  
16 property and immediately notify the town assessor or the city board of  
17 assessors of all such transfers in each town or city as the case may be;  
18 who shall make available a consultation and advisory service to assist  
19 local assessors in the performance of their duties and in the establish-  
20 ment and maintenance of suitable procedures and facilities to improve  
21 assessment records and practices; who shall submit to the county execu-  
22 tive proposed county tax equalization rates consistent with standards  
23 prescribed by the legislature; who shall submit to the county legisla-  
24 ture and the county executive reports and interpretations thereof as  
25 requested on a timely basis and who shall perform all duties now or  
26 hereafter required by law to be performed by the county director of real  
27 property.

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

33 (g) The term "collector" or "receiver of taxes" means the tax collect-  
34 ing officer of each town in the county of Erie and the treasurer of the  
35 city of Lackawanna and the city of Tonawanda.

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

40 (i) The term "school district assessment roll" means [~~such a dupli-~~  
41 ~~cate]~~ that part of the county assessment roll as is prepared by the  
42 assessors [~~and the clerk of the board of supervisors]~~ and/or the direc-  
43 tor of real property tax services for the levy, spread and collection of  
44 school district taxes, either prior or subsequent to the final  
45 correction of such roll.

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

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

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

1 (m) The term "school taxes" or "school district taxes" means the taxes  
2 levied for school district purposes against so much of the taxable real  
3 property within a school district as lies within the bounds of the coun-  
4 ty of Erie.

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

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

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

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

23 § 2. Sections 3-2.1, 3-2.2, 3-3.0, 3-4.0, 3-5.0 and 3-6.0 of chapter  
24 812 of the laws of 1942, constituting the Erie county tax act, section  
25 3-2.1 as added by chapter 474 of the laws of 1952, sections 3-2.2 and  
26 3-6.0 as added by chapter 760 of the laws of 1953, sections 3-3.0 and  
27 3-4.0 as amended by chapter 413 of the laws of 2008 and section 3-5.0 as  
28 amended by chapter 188 of the laws of 2000, are amended to read as  
29 follows:

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

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

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

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

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

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

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

50 § 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,  
51 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,  
52 6-18.0, 6-19.0, 6-20.0, 6-21.0, 6-23.0 and 6-24.0 of chapter 812 of the  
53 laws of 1942, constituting the Erie county tax act, section 6-1.0 as  
54 amended by chapter 627 of the laws of 1956, sections 6-2.0, 6-2.1,  
55 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,  
56 6-21.0 and 6-23.0 as amended by chapter 682 of the laws of 1969,



1 sections 6-4.1 and 6-17.0 as amended by chapter 390 of the laws of 1999,  
2 sections 6-7.0 and 6-8.0 as amended by chapter 8 of the laws of 2006,  
3 section 6-8.2 as added and section 6-16.0 as amended by chapter 439 of  
4 the laws of 1997, section 6-14.0 as amended by chapter 228 of the laws  
5 of 1986, and section 6-24.0 as added by chapter 733 of the laws of 1959,  
6 are amended to read as follows:

7 § 6-1.0 General tax levy; town and county budgets. [~~The board of~~  
8 ~~supervisors may prescribe and furnish the forms on which the proposed~~  
9 ~~taxes to raise county, town and special district budgets shall be~~  
10 ~~entered, and may authorize and direct the employment of tabulating or~~  
11 ~~other accounting machinery in ascertaining, spreading, entering and~~  
12 ~~extending such taxes.~~] The budgets of the several towns, fire districts  
13 and local improvement districts shall be certified to the [~~board of~~  
14 ~~supervisors~~] Erie county legislature at least one week prior to the last  
15 Tuesday of November, in accordance with law and the provisions of this  
16 act, and upon the adoption of the county budget for the ensuing fiscal  
17 year, [~~such board~~] the legislature shall[, ~~on the last Tuesday of Novem-~~  
18 ~~ber, each year,~~] levy and cause to be spread the taxes to be raised for  
19 such town, fire district and local improvement district budgets and  
20 shall, at the same time, levy and cause to be spread the state and coun-  
21 ty taxes pursuant to law for the ensuing fiscal year.

22 § 6-2.0 Fiscal year; tax lien date; delivery of rolls. The fiscal year  
23 of the county shall begin on the first day of January and end on the  
24 thirty-first day of December in each year. After the Erie county legis-  
25 lature shall have duly completed the tax rolls of the several cities and  
26 towns of said county, the taxes and assessments thereon shall be and  
27 become liens as of the first day of January next ensuing the levy there-  
28 of and shall remain such liens until paid; and the said [~~board~~] legisla-  
29 ture shall cause the rolls of the city of Buffalo to be delivered to the  
30 [~~commissioner of finance~~] director of real property tax services and  
31 shall cause the rolls of the cities of Tonawanda, and Lackawanna and the  
32 several towns to be delivered to their respective collectors and receiv-  
33 ers of taxes on or as soon after the first day of January as practica-  
34 ble, but in no event later than the first day of February in each year.

35 § 6-2.1 [~~Commissioner of finance~~] Director of real property tax  
36 services to indicate tax delinquency on tax rolls. It shall be the duty  
37 of the [~~commissioner of finance~~] director of real property tax services,  
38 prior to the delivery of the tax rolls as directed in section 6-2.0, to  
39 indicate which parcels of real property on such rolls are tax delin-  
40 quent, by marking upon such rolls opposite the parcel of real property  
41 affected, a statement indicating that there are unpaid taxes upon such  
42 real property. The provisions of this section are for the benefit and  
43 advice of delinquent taxpayers, and failure of the [~~commissioner of~~  
44 ~~finance~~] director of real property tax services to indicate such delin-  
45 quency on such rolls shall in no manner affect the validity or enforcea-  
46 bility of any tax, tax sale or tax sale certificate founded upon or in  
47 any manner connected with such tax roll.

48 § 6-3.0 Warrant to [~~commissioner of finance~~] director of real property  
49 tax services. To each roll so delivered to the [~~commissioner of finance~~]  
50 director of real property tax services a warrant under the seal of the  
51 county and signed by the then chairman and clerk of the Erie county  
52 legislature shall be annexed, commanding him to collect from the several  
53 persons and on the properties named and described in the tax rolls the  
54 several sums mentioned in [~~the last column of~~] said rolls opposite their  
55 respective names or properties, together with the fees, penalties and  
56 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

1 enforce collection of any such tax sale certificate or lien for unpaid  
2 taxes.

3 § 6-5.0 Warrants to town collectors. To each roll so delivered to the  
4 several town collectors and receivers of taxes, a warrant under the seal  
5 of the county and signed by the then chairman and the clerk of the Erie  
6 county legislature shall be annexed, commanding such collector or  
7 receiver of taxes, and after him the ~~[commissioner of finance]~~ director  
8 of real property tax services as herein prescribed, to collect from the  
9 several persons and on the properties named and described in the tax  
10 rolls, the several sums mentioned in ~~[the last column of]~~ such rolls  
11 opposite the respective names or properties, together with the fees,  
12 penalties and interest charges as herein set forth.

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

30 § 6-7.0 Collection in towns of the first class; penalties. (a) Taxes  
31 in towns of the first class as defined by law, shall be due and payable  
32 on or before the fifteenth day of February next ensuing the levying of  
33 such tax, and when so paid, shall be received with no additions or  
34 penalties. If paid on February sixteenth and before March first, one and  
35 one-half per centum shall be added; if paid on March first and before  
36 March sixteenth, three per centum shall be added; if paid on March  
37 sixteenth and before April first, four and one-half per centum shall be  
38 added; if paid on April first and before April sixteenth, six per centum  
39 shall be added; if paid on April sixteenth and before May first, seven  
40 and one-half per centum shall be added. Taxes paid on and after May  
41 first, whether paid to the receiver of taxes pursuant to his warrant, or  
42 any extension thereof, or to the ~~[commissioner of finance]~~ director of  
43 real property tax services after the return of the rolls to him by such  
44 receiver of taxes, shall be paid with an addition of nine per centum on  
45 May first, ~~[ten]~~ nine and one-half per centum on June first, ~~[twelve]~~  
46 ten per centum on July first, ~~[thirteen]~~ ten and one-half per centum on  
47 August first, ~~[fifteen]~~ eleven per centum on September first, ~~[sixteen]~~  
48 eleven and one-half per centum on October first and ~~[eighteen]~~ twelve  
49 per centum on November first. Whenever the last day to pay such taxes  
50 without a penalty or with a stated penalty, as hereinbefore or herein-  
51 after provided, falls on a Sunday or legal holiday, such taxes may be  
52 paid on the next business day succeeding such Sunday or legal holiday  
53 without incurring any additional penalty.

54 (b) Notwithstanding the provisions of any other general, special or  
55 local law, rule or regulation to the contrary, the collector or receiver

1 of taxes is authorized to accept partial payments to be applied toward  
2 current fiscal year taxes.

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

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

19 § 6-8.0 Collection in towns of the second class; penalties. (a) Taxes  
20 in towns of the second class as defined by law, shall be due and payable  
21 within ten days after the receipt of the roll and warrant by the collec-  
22 tor, and if paid on or before the fifteenth day of March next ensuing  
23 the levying of such tax, it shall be received together with a fee of one  
24 and one-half per centum, unless waived as herein provided. If paid on or  
25 after March sixteenth and before May first, seven and one-half per  
26 centum shall be added. Taxes paid on or after May first, whether paid to  
27 the collector pursuant to his warrant, or any extension thereof, or to  
28 the ~~commissioner of finance~~ director of real property tax services  
29 after the return of the rolls to him by such collector, shall be paid  
30 with an addition of nine per centum on May first, ~~ten~~ nine and one-  
31 half per centum on June first, ~~twelve~~ ten per centum on July first,  
32 ~~thirteen~~ ten and one-half per centum on August first, ~~fifteen~~ eleven  
33 per centum on September first, ~~sixteen~~ eleven and one-half per centum  
34 on October first and ~~eighteen~~ twelve per centum on November first.  
35 Whenever the last day to pay such taxes without a penalty or with a  
36 stated penalty, as hereinbefore or hereinafter provided, falls on a  
37 Sunday or legal holiday, such taxes may be paid on the next business day  
38 succeeding such Sunday or legal holiday without incurring any additional  
39 penalty.

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

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

51 (d) Except in the reduction of the unpaid amount of current fiscal  
52 year taxes or liens, the provisions of this section and the receipt of  
53 the partial payments authorized hereunder shall not impair or otherwise  
54 affect the creation and continuing existence of any lien for unpaid  
55 taxes in favor of the county, the authority of the county to sell tax  
56 certificates, to issue or take a tax deed to any real property affected

1 by a tax certificate or to prosecute an action to foreclose or otherwise  
2 enforce collection of any such tax sale certificate or lien for unpaid  
3 taxes.

4 § 6-8.2 Collection of delinquent village taxes by the county [~~commis-~~  
5 ~~sioner of finance~~] director of real property tax services. Upon the  
6 request by resolution of the board of trustees of any village in Erie  
7 county, the Erie county legislature shall provide for the collection of  
8 delinquent village taxes that are levied by such village subsequent to  
9 the adoption of such resolution.

10 If action to enforce collection is to be initiated pursuant to this  
11 section, the account and certificate described in subdivision three of  
12 section fourteen hundred thirty-six of the real property tax law shall  
13 be transmitted to the [~~county treasurer~~] director of real property  
14 services by the board of trustees within fifteen days after the tax roll  
15 and warrant has been returned by the village treasurer to the board of  
16 trustees. Upon delivery to the [~~county treasurer~~] director of real prop-  
17 erty services of the account and certificate of unpaid village taxes, a  
18 penalty of seven and one-half per centum shall be added to each amount  
19 currently due and owing. The amount of penalty and interest accumulated  
20 on any delinquent account at the time such account is transmitted to the  
21 [~~county treasurer~~] director of real property services shall be included  
22 in and be deemed part of the amount of the unpaid tax for purposes of  
23 payments to the village from the county [~~treasurer~~] and for purposes of  
24 computing the additional percentage levied by the county legislative  
25 body.

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

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

49 Within two weeks prior to the levy of the town and county taxes, the  
50 account and certification of delinquent taxes remaining unpaid shall be  
51 transmitted by the [~~county treasurer~~] director of real property tax  
52 services to the county legislature, which shall cause the amount of such  
53 unpaid taxes, together with ten and one-half per centum of the amount of  
54 principal and interest, to be relieved upon the real property upon which  
55 the same were originally imposed by the village. The amount relieved  
56 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 relieved amounts shall become part of the total tax to be collected. Such relieved amounts shall be considered due and owing to the county [~~commissioner of finance~~] director of real property tax services to reimburse the county for the amounts advanced pursuant to this section.

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

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

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

7 § 6-16.0 Disposition of fees, penalties and interest. All moneys  
8 representing fees, penalties and interest collected as a part of any tax  
9 pursuant to the provisions of this act, except a school district tax,  
10 shall be accounted for and disposed of as follows:

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

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

33 § 6-17.0 Proceedings by [~~commissioner of finance~~] director of real  
34 property tax services on returns.

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

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

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

52 (d) Except in the reduction of the unpaid amount of current fiscal  
53 year taxes or liens, the provisions of this section and the receipt of  
54 the partial payments authorized hereunder shall not impair or otherwise  
55 affect the creation and continuing existence of any lien for unpaid  
56 taxes in favor of the county, the authority of the county to sell tax

1 certificates, to issue or take a tax deed to any real property affected  
2 by a tax certificate or to prosecute an action to foreclose or otherwise  
3 enforce collection of any such tax sale certificate or lien for unpaid  
4 taxes.

5 § 6-18.0 Warrant to sheriff to collect by levy and sale. Upon the  
6 refusal, failure or neglect of any person or corporation named in the  
7 county or school district tax rolls to pay the amount of his or its  
8 respective taxes on or before the first day of September next ensuing  
9 the levy of such tax, the [~~commissioner of finance~~] director of real  
10 property tax services may issue a warrant under his hand and seal  
11 directed to the sheriff of the county commanding him to collect the  
12 amount of such taxes remaining unpaid, together with the interest, fees  
13 and penalties on the same, at the rates hereinbefore provided, by levy,  
14 distress and sale of the goods and chattels of the persons or corpo-  
15 rations so in default as described in said tax rolls, or from and out of  
16 any goods and chattels owned by him or it, wheresoever the same shall or  
17 may be found within the county of Erie; and no claim of title made by  
18 any other person to such goods and chattels shall be available to  
19 prevent the sale thereof. Warrants issued to the sheriff as herein  
20 provided shall be returned within thirty days from the date thereof and  
21 no later than the time fixed by this act for the sale of real property  
22 for uncollected taxes.

23 § 6-19.0 Sale by sheriff and disposition of proceeds. All moneys  
24 collected by the sheriff under his warrant as provided in this section  
25 shall be paid over to the [~~commissioner of finance~~] director of real  
26 property tax services upon the return of such warrant. Said sheriff  
27 shall give public notice of the time and place of sale and of the prop-  
28 erty to be sold at least six days prior to the sale, by advertisement to  
29 be posted in at least three public places in the city, town or village  
30 where such sale shall be made, and all such sales shall be by public  
31 auction. If the property distrained shall sell for more than the amount  
32 of the taxes, fees and penalties thereon and the fees and costs of such  
33 sale, the surplus shall be returned to the person or corporation to pay  
34 whose taxes said property was distrained and sold. If any other person  
35 shall claim such surplus, and such claim be admitted in writing by the  
36 person or corporation for the payment of whose taxes the same was  
37 distrained and sold, the surplus shall be paid to such claimant; but if  
38 such claim be contested by any person, the surplus shall be paid to the  
39 [~~commissioner of finance~~] director of real property tax services pending  
40 determination by due course of law of the rights of the claimants there-  
41 to.

42 § 6-20.0 Payment of state tax. It shall not be the duty of the  
43 [~~commissioner of finance~~] director of real property tax services to  
44 transmit to the state department of taxation and finance any account of  
45 unpaid taxes assessed upon corporations or upon lands in the county, or  
46 any collector's or receiver's affidavit in relation thereto; nor shall  
47 the department of taxation and finance credit the said [~~commissioner of~~  
48 ~~finance~~] director of real property tax services with any unpaid taxes on  
49 lands or upon corporations, but the whole amount of any state tax  
50 imposed upon property in the county shall be paid by the [~~commissioner~~  
51 ~~of finance~~] director of real property tax services to the department of  
52 taxation and finance on or before the fifteenth day of May next after  
53 the same shall have been assessed upon the real property of said county,  
54 retaining for the county the compensation for receiving and disbursing  
55 now allowed by law, together with all interest accrued on said moneys  
56 prior to its payment to the department of taxation and finance. If there

1 is not sufficient funds then in the county treasury, available to pay  
2 such state tax, the [~~commissioner of finance~~ director of real property  
3 tax services shall certify such fact to the Erie county legislature who  
4 shall provide for the payment of same.

5 § 6-21.0 Omitted taxes; erroneous descriptions. The several town  
6 collectors and receivers of taxes upon returning their rolls to the  
7 [~~commissioner of finance~~ director of real property tax services as  
8 herein provided, shall deliver to him a statement of all lands omitted  
9 from the assessment rolls or imperfectly described and of all taxes  
10 erroneously assessed, together with such information in relation thereto  
11 as they upon diligent inquiry shall have been able to obtain. The  
12 [~~commissioner of finance~~ director of real property tax services shall  
13 examine such statements of tax arrearages and shall reject all taxes on  
14 lands that shall be so imperfectly described, and all taxes so erro-  
15 neously assessed, in form or substance, that the collection thereof  
16 cannot be enforced, and shall on or before the first Tuesday of November  
17 in each year deliver a transcript thereof to the Erie county legislature  
18 and to the boards of assessors of the respective towns or cities  
19 affected. The board of assessors of the town or city affected by such  
20 rejection shall cause a correct description of such lands to be entered  
21 in the next ensuing assessment roll and the Erie county legislature  
22 shall relevy against the said lands under the perfected description the  
23 said tax theretofore rejected, together with the tax for the ensuing  
24 year, marking the relevied tax as a reassessment; and the said tax so  
25 relevied shall be considered and enforced as a tax of the year in which  
26 such relevy shall be made. In the event that the title to any lands  
27 shall have been transferred to a bona fide purchaser for value prior to  
28 such relevy, the rejected tax on such lands shall not be relevied, but  
29 the amount thereof shall be cancelled and charged back as in this act  
30 provided.

31 § 6-23.0 Collection of taxes on part of property. The grantee of a  
32 part of any lot, piece or parcel of land charged with taxes may pay the  
33 taxes upon such part provided that he furnish a particular specification  
34 and description of such part and if the part on which the tax shall be  
35 so paid shall be an undivided share, the person paying the same shall  
36 state the name of the owner of such share. Collection of taxes upon such  
37 part shall be made pursuant to the following:

38 (a) Where the tax is to be paid to the collector or receiver of taxes,  
39 the person paying such tax on such part shall procure from the assessors  
40 of the town in which such real property is situated a certificate, which  
41 certificate shall show the name and address of the owner of such part,  
42 the name and address of the owner of the remaining part, a brief  
43 description of each part sufficient to identify the same and a division  
44 of the assessment for all general and local purposes against the entire  
45 lot, piece or parcel of land to be divided in such a manner as to create  
46 two or more separate assessments against the parts so divided. Upon  
47 presentation of such certificate to the collector or receiver of taxes,  
48 such collector or receiver of taxes shall thereupon receive and accept  
49 the taxes upon such part or parts in conformity with such certificate.  
50 Such collector or receiver of taxes shall thereupon enter upon the tax  
51 rolls the names and addresses of the owners of the respective parts, the  
52 respective assessments and the respective taxes, together with his nota-  
53 tion of the payment that he has received; and such collector or receiver  
54 of taxes shall be credited upon his return to the [~~commissioner of~~  
55 finance] director of real property tax services with the amounts so  
56 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



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

8 § 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,  
9 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  
10 chapter 812 of the laws of 1942, constituting the Erie county tax act,  
11 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,  
12 7-12.0, 7-14.0, 7-14.1, 7-16.0 and 7-17.0 as amended and section 7-15.0  
13 as renumbered by chapter 682 of the laws of 1969, and section 7-13.0 as  
14 amended by chapter 390 of the laws of 1999, are amended to read as  
15 follows:

16 § 7-1.0 Sale of tax delinquent lands. Whenever any tax charged on real  
17 estate and not rejected or cancelled as herein provided, shall remain  
18 unpaid on the first day of November next ensuing the date of the levy of  
19 the county taxes, the [~~commissioner of finance~~] director of real proper-  
20 ty tax services shall proceed to advertise and sell tax certificates  
21 upon such real estate for the payment of such tax, fees, penalties and  
22 interest, and the expense on such sale. The expense of publishing and of  
23 conducting the sale shall, except as herein provided, be a charge on the  
24 land affected and shall be added to the tax, fees, penalties and inter-  
25 est.

26 § 7-2.0 Notice of tax sale. The [~~commissioner of finance~~] director of  
27 real property tax services shall immediately after the first day of  
28 November in each year cause to be published twice in each week for three  
29 successive weeks in two [~~daily~~] newspapers of the county of Erie printed  
30 in the English language [~~and each having a daily~~], one of which shall be  
31 a newspaper with a circulation of [~~over~~] not less than fifty thousand, a  
32 notice to the public and all persons interested, stating that on a day  
33 subsequent to the expiration of the said three weeks, and during the  
34 succeeding days, which dates shall be specified in such notice, he will  
35 sell tax certificates upon the real estate for which taxes are unpaid  
36 for the current year at his office in the city of Buffalo, to satisfy  
37 the taxes, fees, penalties, interest and charges which may be due there-  
38 on at the time of such sale, and that the tax rolls containing a  
39 description of all parcels so to be sold, together with the amount of  
40 taxes charged thereon, the name of the owner thereof if known, and if  
41 unknown, so marked "unknown", will be open for inspection to any person  
42 applying therefor to the [~~commissioner of finance~~] director of real  
43 property tax services. Within three days after the last publication of  
44 such notice, due proof of the publication thereof shall be made and  
45 filed by the newspapers publishing the same in the office of the said  
46 [~~commissioner of finance~~] director of real property tax services, who  
47 shall cause the same to be properly filed, indexed and numbered.

48 § 7-3.0 Rules of tax sale. The [~~commissioner of finance~~] director of  
49 real property tax services may prescribe reasonable rules and regu-  
50 lations to expedite and govern the conduct of such sale and such rules  
51 and regulations shall be set forth in said notice of sale and shall be  
52 binding upon all persons attending such sale.

53 § 7-4.0 Date of completion of sale; validity. Such sale shall commence  
54 and be completed previous to the thirtieth day of November in the year  
55 in which said notice is published, unless adjournments or recesses for a  
56 total period of not more than ten days thereafter shall be taken by said

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

9 § 7-5.0 Conduct of tax sale. On the day of sale specified in such  
10 notice, the ~~[commissioner of finance]~~ director of real property tax  
11 services shall commence the sale of such tax certificates and he shall  
12 continue the same from day to day, and each tax certificate shall be  
13 sold for a sum sufficient to pay all the taxes, fees, penalties, inter-  
14 est and charges which may be due at the time of such sale.

15 § 7-7.0 Certificates of sale to county; rights thereunder. The  
16 ~~[commissioner of finance]~~ director of real property tax services may  
17 make certificates of sale of all tax certificates so bid in by or sold  
18 to the county, describing the lands affected; and such certificates  
19 shall be subject to the same right of redemption as those purchased by  
20 individuals. If the amount of taxes on the land so affected by the sale  
21 of a tax certificate shall not be paid, the ~~[commissioner of finance's]~~  
22 director of real property tax services' deed thereof shall have the same  
23 effect and become absolute in the same manner on the performance of all  
24 conditions as in the case of sales and conveyances to individuals.

25 § 7-8.0 Assignment of county certificates of sale. The ~~[commissioner~~  
26 ~~of finance]~~ director of real property tax services shall sell and assign  
27 any tax certificate bid in by or sold to the county at any time before  
28 the redemption of such land when so directed by resolution of the Erie  
29 county legislature, upon payment of the amount fixed by such resolution  
30 as reimbursement to the county, the purchaser or assignee thereof to  
31 have all the rights and assume all the liabilities of the original  
32 purchaser.

33 § 7-9.0 Presumption of non-payment; validation. No tax, tax sale or  
34 tax sale certificate shall be invalid or unenforceable because of the  
35 failure of the collector or receiver of taxes to verify the return of  
36 his tax roll; the certification by the ~~[commissioner of finance]~~ direc-  
37 tor of real property tax services that any tax in the tax roll of any  
38 tax district on file in his office remains unpaid shall be presumptive  
39 evidence of the fact of such non-payment and after the lapse of five  
40 years from the date at which the real property affected by such unpaid  
41 tax has been sold, such presumption shall be conclusive and absolutely  
42 binding upon all persons having any interest in such real property. All  
43 taxes and assessments heretofore spread upon the assessment rolls of the  
44 various cities and of the various towns in the county, other than on  
45 property illegally assessed or described, are hereby validated and  
46 rendered legal and binding upon the persons taxed and the property  
47 assessed, notwithstanding any irregularity, omission or error in any of  
48 the proceedings relating to the same or in the making, levying and  
49 assessment of the same. All proceedings for the collection of such taxes  
50 are hereby declared valid and effectual notwithstanding any irregulari-  
51 ty, omission or error in any such proceedings; provided, however, that  
52 nothing in this act contained shall be held to revive or validate any  
53 claim or demand, the enforcement of which otherwise is barred by lapse  
54 of time.

55 § 7-11.0 Certificates of sale; payment and assignment thereof. The  
56 purchasers at such tax sale shall pay the amount of their respective

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

17 § 7-12.0 Failure of purchaser to pay for tax sales. If any purchaser  
18 at any sale of tax certificates for unpaid taxes made pursuant to the  
19 provisions of this act shall neglect or refuse to pay the amount of his  
20 purchase or purchases within the time mentioned in section 7-11.0 here-  
21 of, the [~~commissioner of finance~~] director of real property tax services  
22 may state an account against such purchaser and deliver it to the county  
23 attorney who shall be entitled to recover the same with costs from such  
24 purchaser by an action in the name of the county, and for that purpose  
25 he shall forthwith cause a suit to be instituted therefor. Where any  
26 purchaser at such sale shall not have paid the amount of his purchase or  
27 purchases within ten days after the date of sale, or the same shall not  
28 have been collected from him, it shall be lawful for the [~~commissioner~~  
29 ~~of finance~~] director of real property tax services to forthwith cancel  
30 such sale and thereupon all the rights of the said purchaser shall be  
31 extinguished and the tax certificate or certificates so sold to him  
32 shall then belong to the county as provided in section 7-6.0 of this  
33 act. No certificate shall be delivered by the [~~commissioner of finance~~]  
34 director of real property tax services to any purchaser at such sale  
35 until after the said purchaser shall have paid the full amount of all  
36 his purchases and ten cents for each of said certificates, which sum  
37 shall be added to and form part of the consideration of such purchase.

38 § 7-13.0 Redemption within two years. (a) The owner or occupant of,  
39 or any person interested in, any real estate sold for taxes to any indi-  
40 vidual purchaser as aforesaid, may redeem the same at any time within  
41 two years after the last day of such sale by paying to the [~~county trea-~~  
42 ~~surer~~] director of real property tax services for the use of such  
43 purchaser, his heirs or assigns, the sum mentioned in his certificate  
44 and interest thereon at the rate of one and one-half per centum per  
45 calendar month or part thereof, to be calculated from the first day of  
46 December of the year of the sale for which such certificate was given,  
47 together with the expenses accrued at the time of such redemption for  
48 serving notices of redemption; and if purchased by or sold to the county  
49 as herein provided, the said redemption may be accomplished by paying to  
50 the [~~county treasurer~~] director of real property tax services the same  
51 amount with the same interest and accrued expenses, if any, as if a  
52 certificate for such sale had been issued to an individual.

53 (b) Notwithstanding the provisions of any other general, special or  
54 local law, rule or regulation to the contrary, the [~~commissioner of~~  
55 ~~finance~~] director of real property tax services of the county of Erie is  
56 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

1 refund hereunder shall be presented to the [~~board of supervisors~~] legis-  
2 lature within one year from the date this act takes effect.

3 § 7-16.0 Payment of certificates fifteen years old; limitation. When-  
4 ever any tax sale certificate has been outstanding, unsatisfied and  
5 unpaid for a period of fifteen years from the date on which such certifi-  
6 cate was issued, and provided that no proceeding shall have been there-  
7 tofore commenced for the foreclosure of such certificate or the acquisi-  
8 tion of title to or possession of the real estate affected thereby, such  
9 certificate may be paid and satisfied and the real estate affected  
10 thereby may be redeemed upon the payment to the [~~commissioner of~~  
11 ~~finance~~] director of real property tax services, on behalf of the holder  
12 of such certificate including the county of Erie, of the face amount of  
13 such certificate without interest, fees, penalties, or any other charges  
14 thereon; and such payment and redemption shall be as effectual and  
15 conclusive as though made on or before the date of expiration of the  
16 original period of redemption in this act provided. As to a tax sale  
17 certificate which has been outstanding, unsatisfied and unpaid for a  
18 period of fourteen years or more at the time this act takes effect, the  
19 right of the holder of such a certificate, including the county of Erie  
20 to demand, receive or collect such interest, fees, penalties, or any  
21 other charges thereon shall be barred upon the expiration of one year  
22 from the date this act takes effect.

23 § 7-17.0 Certificates deemed satisfied after twenty-five years; limi-  
24 tation. Whenever any tax sale certificate has been outstanding, unsat-  
25 isfied and unpaid for a period of twenty-five years from the date on  
26 which such certificate was issued, and provided that no proceeding shall  
27 have been theretofore commenced for the foreclosure of such certificate  
28 or the acquisition of title to or possession of the real estate affected  
29 thereby, the rights and claims of the holder of such a certificate  
30 including the county shall be extinguished; and such certificate is  
31 presumed by the lapse of time to be paid and satisfied and may be  
32 cancelled as herein provided. As to a tax sale certificate which has  
33 been outstanding and unpaid for a period of twenty-four years or more at  
34 the time this act takes effect, the rights or claims of the holder of  
35 such a certificate including the county of Erie must be asserted or  
36 prosecuted by an action, or otherwise proceeded upon as in this act  
37 provided within one year from the date this act takes effect. Within the  
38 limitations of the provisions of this section, the [~~commissioner of~~  
39 ~~finance~~] director of real property tax services shall annually during  
40 the month of December make an entry opposite each such certificate  
41 outstanding, unsatisfied and unpaid upon his tax sale registers, to the  
42 effect that such certificate is cancelled pursuant to the provisions of  
43 this act, and upon demand such [~~commissioner of finance~~] director of  
44 real property tax services shall furnish his certificate of cancellation  
45 of such tax sale certificate, which certificate may be recorded in the  
46 Erie county clerk's office as in this act provided. Such [~~commissioner~~  
47 ~~of finance~~] director of real property tax services shall annually on or  
48 before the second Tuesday of February certify to the Erie county legis-  
49 lature an abstract of such cancelled tax sale certificates owned by the  
50 county, and the Erie county legislature shall act thereon in accordance  
51 with the provisions of this act.

52 § 7. Sections 8-1.0, 8-4.0, 8-5.0, 8-6.0, 8-7.0, 8-8.0, 8-9.0 and  
53 8-11.0 of chapter 812 of the laws of 1942, constituting the Erie county  
54 tax act, section 8-1.0 as amended by chapter 431 of the laws of 2010 and  
55 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  
56 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

1 certified as credible by the officer before whom such affidavit shall be  
2 taken, that such notice as herein required was duly and properly served,  
3 specifying the manner and time of such service.

4 § 8-8.0 Absolute conveyance upon failure to redeem. If the [~~commis-~~  
5 ~~sioner of finance~~] director of real property tax services shall be  
6 satisfied by such affidavit that the proper notice to redeem has been  
7 duly served, and if the moneys required to be paid for the redemption of  
8 such land shall not have been paid as hereinbefore provided, he shall  
9 upon demand execute and deliver to the owner of the tax sale certif-  
10 icate, or to his heirs or assigns, a conveyance of the real estate so  
11 affected which shall vest in the grantee an absolute estate in fee  
12 subject, however, to the lien of any and all outstanding and unpaid tax  
13 liens issued by the county or by any other municipality in which such  
14 real estate is located. The [~~commissioner of finance~~] director of real  
15 property tax services shall demand and receive from such purchaser, for  
16 the county, two dollars for executing such conveyance. Before delivering  
17 such a conveyance the [~~commissioner of finance~~] director of real proper-  
18 ty tax services shall demand and be entitled to delivery of the tax sale  
19 certificate or certificates held by such grantee or the person from or  
20 through whom such grantee derives his right to such conveyance.

21 § 8-9.0 Effect of tax deed. Every such tax deed shall be executed by  
22 the [~~commissioner of finance~~] director of real property tax services or  
23 by his deputy, under his hand and seal, and the execution thereof shall  
24 be acknowledged before a proper officer the same as other conveyances of  
25 real estate are executed and acknowledged under the laws of the state.  
26 Such tax deed shall be presumptive evidence that the sale of the tax  
27 lien was regular and that all of the proceedings prior to such tax sale,  
28 including the assessing of the lands affected by such tax lien, were  
29 regular. After six years from the date of the recording of any such tax  
30 deed in the county clerk's office, such presumptions shall be conclu-  
31 sive.

32 § 8-11.0 County may take such deed. The [~~commissioner of finance~~]  
33 director of real property tax services is hereby authorized and  
34 empowered, when so directed by the Erie county legislature, to perfect  
35 the title of the county to any lands affected by tax certificates to and  
36 held by the county pursuant to tax sale and in so doing, the same  
37 proceedings shall be taken as in the case of an individual perfecting  
38 his title to lands under this act; provided, however, that tax sale  
39 certificates owned and acquired by the county under this act shall be  
40 liens upon the property so sold until paid; and the notices required to  
41 be served and the proceedings to be taken under this act for the  
42 collection of unpaid tax liens, or perfecting the title to said lands  
43 may be served or taken at any time before the redemption of the lands so  
44 sold.

45 § 8. Sections 9-1.0, 9-1.1, 9-2.0, 9-6.0 and 9-11.0 of chapter 812 of  
46 the laws of 1942, constituting the Erie county tax act, sections 9-1.1,  
47 9-2.0, 9-6.0 and 9-11.0 as amended by chapter 682 of the laws of 1969,  
48 are amended to read as follows:

49 § 9-1.0 When foreclosure may be taken. Whenever a tax sale certificate  
50 issued on any tax sale shall be outstanding, unredeemed and unpaid for a  
51 period of not less than two years nor more than twenty-five years after  
52 the issuance thereof and no conveyance has been taken thereunder, the  
53 holder of such tax sale certificate, including the county of Erie, may  
54 bring an action to recover the amount paid for such certificate with all  
55 interest, penalties, additions and expenses as in this act provided. For  
56 that purpose, such a holder may maintain an action in the supreme court

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

4 § 9-1.1 Appointment of receiver. At any time after the commencement of  
5 an action brought pursuant to the provisions of article nine of this  
6 act, by and on behalf of the county to foreclose one or more tax sale  
7 certificates, the county shall be entitled, as a matter of right, to the  
8 appointment of a receiver of the rents and profits of the real estate  
9 affected by the tax sale certificate or certificates being foreclosed.  
10 Application for the appointment of such receiver shall be to the court  
11 in which such action is pending. Notice of such application shall be  
12 given as follows: by leaving a copy thereof at each inhabited building  
13 on the land foreclosed by the action, with a person of full age, if any  
14 be found; upon each defendant who has appeared and answered, by mailing  
15 a copy thereof to such defendant or his attorney; upon all other defend-  
16 ants, by mailing a copy thereof to such defendants at their addresses if  
17 such addresses are readily ascertainable, and if such addresses cannot  
18 be readily ascertained the mailing of such notice to such defendants is  
19 hereby dispensed with. On every such application the court shall design-  
20 ate the [~~commissioner of finance~~] director of real property tax  
21 services to be such receiver, and such [~~commissioner of finance~~] direc-  
22 tor of real property tax services shall act as such receiver without any  
23 additional fees or compensation; nor shall any attorneys' fees or  
24 compensation be allowed or granted in such receivership. The [~~commis-~~  
25 ~~sioner of finance~~] director of real property tax services shall file no  
26 bond or undertaking in connection with any receivership granted here-  
27 under, other than the official bond required to be filed by him pursuant  
28 to law. As receiver the [~~commissioner of finance~~] director of real prop-  
29 erty tax services shall apply the rents and profits of such real estate  
30 in satisfaction to the costs and charges of the action and in satisfac-  
31 tion of taxes and tax liens in the order of their priority as fixed by  
32 the final judgment of the court. He shall also have the same powers as  
33 receivers who are appointed in actions to foreclose a mortgage on real  
34 property, and such other and further powers as may be ordered by the  
35 court. He shall make and file with and as a part of the judgment roll in  
36 such proceeding an account of his receivership.

37 § 9-2.0 [~~Commissioner of finance~~] Director of real property tax  
38 services to be referee to sell. Whenever a judgment of foreclosure and  
39 sale shall be granted in such an action to foreclose such tax sale  
40 certificate, it shall direct the [~~commissioner of finance~~] director of  
41 real property tax services to act as the referee to make the sale, but  
42 such referee shall not be entitled to any fees for such service.

43 § 9-6.0 Presumptions of validity. Whenever under this act a cause of  
44 action, defense, or counter-claim for the foreclosure of any such tax  
45 lien or tax sale certificate exists or is in any manner founded upon  
46 such tax lien or tax sale certificate, it shall be presumed that the  
47 lien purported to be transferred by such instrument is a valid, subsist-  
48 ing and enforceable lien, and that it has been duly sold or assigned to  
49 the holder thereof, and it shall not be necessary to plead or prove any  
50 act, proceeding, notice or action preceding the delivery of such tax  
51 sale certificate; nor shall it be necessary to establish the validity of  
52 the tax lien transferred or represented by such tax sale certificate. If  
53 a party or person in interest in any such action or proceeding shall  
54 claim that any tax lien or tax sale certificate is irregular or invalid,  
55 or that there is any defect therein, or that any transfer or issuance of  
56 any such tax sale certificate is irregular or invalid, such invalidity,

1 irregularity or defect must be specifically pleaded or set forth and  
2 must be established affirmatively by the party or person pleading or  
3 setting forth the same, and in any such action or proceeding, the tran-  
4 script of the [~~commissioner of finance~~] director of real property tax  
5 services and his certification thereof shall be presumptive evidence of  
6 the legality of the taxes and assessments therein described and of the  
7 regularity of all proceedings required by law to be taken; and after the  
8 lapse of five years from the date on which the real property affected by  
9 such tax sale certificate has been sold, pursuant to article seven of  
10 this act, such presumptions shall be conclusive and absolutely binding  
11 upon all persons having any interest in such real property.

12 § 9-11.0 [~~Commissioner of finance~~] Director of real property tax  
13 services to execute referee's deed. Upon payment of the amount for  
14 which the real property has been sold, the [~~commissioner of finance~~]  
15 director of real property tax services shall execute and deliver a deed  
16 of the lands so sold to the purchaser, his heirs or assigns. Such deed  
17 shall contain a proper reference to the proceedings and shall be under  
18 the seal of the [~~commissioner of finance~~] director of real property tax  
19 services and shall be acknowledged in due form by the [~~commissioner of~~  
20 ~~finance~~] director of real property tax services so as to entitle it to  
21 be recorded. In the absence or inability of such [~~commissioner of~~  
22 ~~finance~~] director of real property tax services to act, his deputy may  
23 act as referee, execute the proper deed and seal the same as herein  
24 provided.

25 § 9. Sections 10-1.0, 10-2.0, 10-3.0, 10-4.0, 10-5.0, 10-6.0, 10-7.0,  
26 10-9.0, 10-10.0 and 10-11.0 of chapter 812 of the laws of 1942, consti-  
27 tuting the Erie county tax act, sections 10-2.0, 10-9.0 and 10-11.0 as  
28 amended by chapter 682 of the laws of 1969 and section 10-10.0 as  
29 amended by chapter 789 of the laws of 1944, are amended to read as  
30 follows:

31 § 10-1.0 [~~Board of supervisors~~] Legislature may relevy taxes. Whenever  
32 it shall appear to the [~~board of supervisors~~] legislature that any tax  
33 or assessment levied or assessed in any previous year or years upon  
34 taxable real property in the county for any general or local purpose, or  
35 for any special improvement in a special improvement district in a town  
36 in such county, was illegal or was erroneously taxed or assessed, by  
37 reason of which illegal or erroneous taxation or assessment such real  
38 property did not become subject to or liable for the payment of such tax  
39 or assessment, the [~~board of supervisors~~] legislature may reassess and  
40 relevy the tax upon such real property for such general or local  
41 purposes or for such local improvement or improvements on account of  
42 which such illegal or erroneous taxes or assessments were levied or  
43 assessed for such previous years or years.

44 § 10-2.0 Reassessment roll made by [~~commissioner of finance~~] director  
45 of real property tax services. The Erie county legislature shall direct  
46 the [~~commissioner of finance~~] director of real property tax services to  
47 prepare and file with the clerk of such legislature a special reassess-  
48 ment roll, in the same form as the roll in ordinary use within the coun-  
49 ty, describing the real property so liable for retaxation and reassess-  
50 ment, and showing the valuation or valuations of such real property in  
51 the same amount as fixed by the assessors for each of the previous years  
52 for which a retaxation and reassessment is to be made against such real  
53 property. To such special reassessment roll shall be annexed the certifi-  
54 cate of the [~~commissioner of finance~~] director of real property tax  
55 services, certifying that such real property has been correctly  
56 described and that the valuations contained in such roll are identical

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

4 § 10-3.0 Action upon such roll. Upon the receipt of such special reas-  
5 sessment roll, the [~~board of supervisors~~] legislature of the county of  
6 Erie shall relevy the state, county, town, school, general highway and  
7 general light tax, and all other taxes for general purposes for the year  
8 or years for which the relevy is made, against the real property so set  
9 forth in the roll, at the same rate as the original levy for the year  
10 involved was applied to the other parcels of property within the same  
11 township; provided, however, that the [~~board of supervisors~~] legislature  
12 may, in its discretion, add to the amount so relevied interest at the  
13 rate of six per centum per annum upon the several sums levied, from  
14 January first of the year for which said tax was levied to the date of  
15 such relevy.

16 § 10-4.0 Local assessments to be levied. The [~~board of supervisors~~]  
17 legislature shall determine whether any of the real property so liable  
18 for retaxation and reassessment lies within the boundaries of any local  
19 or special improvement district in any of the towns of the county; or  
20 within any joint local improvement districts in one or more such towns,  
21 or partly in a town and partly in a city or village adjoining any town  
22 within the county. Whenever any real property so liable for retaxation  
23 or reassessment shall lie within any such special or local district, as  
24 hereinbefore described, the [~~board of supervisors~~] legislature shall  
25 ascertain the total amount which was raised within said special or local  
26 improvement district in each year for which such reassessment is made,  
27 for interest and principal on bonded indebtedness, maintenance and  
28 replacements. The [~~board~~] legislature shall thereupon reassess and  
29 relevy the local improvement assessments for the year for which such  
30 reassessment is made, against such real property within the particular  
31 district, in accordance with the benefits which such real property  
32 derived from said district and the expenditures made on behalf of said  
33 district, in the year or years involved in such reassessment; and to the  
34 amount of such reassessment the board may, in its discretion, add inter-  
35 est at the rate of six per centum per annum, from January first of each  
36 year for which such assessment was levied to the date of such reassess-  
37 ment.

38 § 10-5.0 Roll to be filed with clerk of [~~board of supervisors~~] legis-  
39 lature. When the various items for general taxation and local improve-  
40 ment assessments have been determined [~~upon~~] by the [~~board of supervi-~~  
41 ~~sors~~] legislature, it shall cause the same to be relevied, reassessed  
42 and respread against the particular parcels of real property appearing  
43 upon such special reassessment roll, in separate columns, in the manner  
44 provided for in the regular annual tax rolls of the county, and shall  
45 thereupon file such completed reassessment roll with the clerk of the  
46 [~~board of supervisors~~] legislature.

47 § 10-6.0 Notice of hearing on such roll. The [~~board of supervisors~~]  
48 legislature shall cause to be served upon the owners of such real prop-  
49 erty, and all others having an interest therein, a notice that such  
50 taxes or assessments have been relevied and respread and that a hearing  
51 will be held before such [~~board of supervisors~~] legislature at a time  
52 and place to be specified in such notice for the purpose of reviewing  
53 and correcting such retaxation or reassessment. Service of such notice  
54 shall be made by publishing a true copy thereof in a daily newspaper  
55 published in the city of Buffalo and in a newspaper, if any, published  
56 in the town where the property so retaxed or reassessed is located at



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

12 § 10-7.0 Hearing and proceedings thereon. The [~~board of supervisors~~]  
13 legislature may appoint a committee of the [~~board of supervisors~~] legis-  
14 lature to meet at the time and place specified in such notice and to  
15 hear the objections to said reassessment roll and to take testimony  
16 thereon and to inquire into the circumstances thereof and to report back  
17 their findings to the [~~board of supervisors~~] legislature. Such report  
18 and reassessment roll shall lie on the table for one week and may be  
19 thereafter adopted, modified, amended or rejected by the vote of a  
20 majority of the elected members of the [~~board of supervisors~~] legisla-  
21 ture.

22 § 10-9.0 Delivery of roll and warrant to [~~commissioner of finance~~]  
23 director of real property tax services. To such reassessment roll as  
24 finally adopted shall be annexed a warrant under the hand and seal of  
25 the chairman of the Erie county legislature and the clerk thereof,  
26 directing the [~~commissioner of finance~~] director of real property tax  
27 services to collect the amount specified [~~in the last column opposite~~]  
28 relative to each parcel so retaxed or reassessed, with interest at the  
29 rate of one-half of one per centum to be added on the first day of each  
30 month next succeeding the date on which such roll shall have been deliv-  
31 ered to the [~~commissioner of finance~~] director of real property tax  
32 services. Such reassessment roll shall be forthwith delivered to the  
33 [~~commissioner of finance~~] director of real property tax services of the  
34 county of Erie for collection, and he shall cancel upon the various tax  
35 rolls and tax sales registers the illegal or erroneous taxes, assess-  
36 ments and tax sales so reassessed, and shall mark thereon an adequate  
37 reference to the reassessment roll so delivered to him.

38 § 10-10.0 Review. Any person taxed or assessed upon such reassessment  
39 roll, claiming to be aggrieved thereby, may seek a review of the same by  
40 certiorari pursuant to the provisions of article seventy-eight of the  
41 civil practice [~~act~~] law and rules within thirty days after the adoption  
42 of said roll by the [~~board of supervisors~~] legislature.

43 § 10-11.0 Foreclosure of unpaid relieved tax. Whenever any tax or  
44 assessment on the real property described in said reassessment roll  
45 shall remain unpaid in the hands of the [~~commissioner of finance~~] direc-  
46 tor of real property tax services for a period of one year from the date  
47 of the delivery of such reassessment roll to the [~~commissioner of~~]  
48 finance] director of real property tax services, the county of Erie may  
49 bring an action in the supreme court or Erie county court, as plaintiff,  
50 for the foreclosure of the lien of such unpaid taxes or assessments and  
51 for the sale of the lands affected thereby. In any such action to fore-  
52 close the said unpaid tax or assessment liens, all of the provisions of  
53 this act relating to the foreclosure of unpaid tax liens and the sale  
54 and conveyance of lands therefor shall apply.

55 § 10. Sections 11-2.0, 11-3.0, 11-4.0, 11-6.0, 11-7.0, 11-8.0,  
56 11-11.0, 11-12.0, 11-13.0, 11-14.0, 11-23.0, 11-24.0, 11-25.1 and

1 11-26.0 of chapter 812 of the laws of 1942, constituting the Erie county  
2 tax act, sections 11-2.0 and 11-14.0 as amended by chapter 981 of the  
3 laws of 1973, sections 11-3.0, 11-4.0, 11-6.0, 11-7.0, 11-11.0, 11-13.0,  
4 11-23.0, 11-24.0 and 11-26.0 as amended by chapter 682 of the laws of  
5 1969, subdivision (d) of section 11-4.0 as added and section 11-12.0 as  
6 amended by chapter 431 of the laws of 2010 and section 11-25.1 as added  
7 by chapter 767 of the laws of 1949, are amended and a new section  
8 11-11.1 is added to read as follows:

9 § 11-2.0 When applicable; presumption of non-payment of lien. Where  
10 the county owns a tax sale certificate which has been due and unpaid for  
11 a period of at least [~~two years~~] one year from the date [~~on which~~] of  
12 the sale of such tax sale certificate affecting the real property  
13 [~~affected by such tax sale certificate was sold~~], the lien of such tax  
14 sale certificate may be summarily foreclosed by the county in the manner  
15 provided by the in rem provisions of this act, notwithstanding the  
16 provisions of any general, special or local law. Ownership by the county  
17 of such a tax sale certificate or of a transfer of such a tax lien or of  
18 any other instrument evidencing such tax lien issued by it shall be  
19 conclusive evidence of the fact that the tax assessment or other legal  
20 charges represented thereby have not been paid to the county or assigned  
21 by it.

22 § 11-3.0 Certification of tax delinquency. It shall be the duty of the  
23 [~~commissioner of finance~~] director of real property tax services to  
24 transmit to the Erie county legislature from time to time transcripts of  
25 tax delinquencies and tax delinquent real properties for foreclosure  
26 pursuant to the in rem provisions of this act and for such purposes the  
27 [~~commissioner of finance~~] director of real property tax services shall  
28 furnish to [~~such~~] the Erie county legislature all the necessary  
29 abstracts from his records of such delinquencies. The Erie county legis-  
30 lature may thereupon direct that the in rem provisions of this act shall  
31 be applied to all or any part of such real property and the delinquent  
32 taxes set forth in such transcript and may direct the inclusion of any  
33 other tax delinquency and tax delinquent real property subject to such  
34 in rem foreclosure. Thereupon it shall be the duty of the county attor-  
35 ney to conduct and consummate such foreclosure proceedings as directed  
36 by the Erie county legislature.

37 § 11-4.0 Preparation of list of tax delinquent properties. The [~~coun-~~  
38 ~~ty attorney~~] director of real property tax services shall prepare a list  
39 to be known and designated as "the list of delinquent taxes and proper-  
40 ties," and the parcels of real property affected thereby and set forth  
41 therein shall be numbered serially. Such list shall bear the following  
42 caption which shall be regarded as the title of the in rem foreclosure  
43 hereunder: "State of New York, County Court, Erie County, In the matter  
44 of the foreclosure of tax liens by the county of Erie pursuant to the in  
45 rem provisions of the Erie county tax act and the resolution of the Erie  
46 county legislature as shown by item \_\_\_\_\_ page \_\_\_\_\_ of the  
47 minutes of the proceedings of the said legislature for the year  
48 \_\_\_\_\_." As to each parcel of real property affected, such  
49 list shall contain

50 (a) A brief description thereof sufficient to identify the same. Such  
51 description shall be deemed sufficient when it states, as to subdivision  
52 lots the subdivision lot number and map cover number of the subdivision  
53 as filed in the county clerk's office; as to all other parcels the  
54 description as it appears on the latest tax roll in the hands of the  
55 [~~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

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

6 § 11-11.1 Deferral for homestead properties. (a) Within twenty days  
7 of the last date for redemption as set forth in the notice published  
8 pursuant to section 11-12.0 of this article, an owner or occupant of a  
9 homestead property as defined in subdivision (g) of section 2-1.0 of  
10 this act may apply for deferral of the foreclosure proceeding. The  
11 application shall be made to the director of real property tax services  
12 on a form prescribed by him. The application shall be sworn to by an  
13 owner or occupant of the homestead property and such application shall  
14 be notarized or, if a notary is unavailable, such application shall be  
15 signed and verified or otherwise authenticated by a local government  
16 official. Such application shall not be unduly burdensome to the appli-  
17 cant. The director of real property tax services or his agents or  
18 employees shall have the authority to investigate the qualification of a  
19 parcel as homestead property. Whether at the time of application or as  
20 part of his investigation, the director of real property tax services  
21 may require the submission of evidence supporting the qualification of a  
22 parcel as homestead property. In no event shall such application,  
23 including any form and supporting documents of any kind, be construed as  
24 an answer or have any other legal effect in the foreclosure proceedings  
25 brought pursuant to this article.

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

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

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

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

48 § 11-12.0 Public notice of foreclosure. Upon the filing of such list  
49 in the office of the county clerk, the county attorney shall forthwith  
50 cause a notice of foreclosure to be published at least once a week for  
51 six successive weeks in two newspapers designated by him and published  
52 within the county of Erie. Such notice shall be in substantially the  
53 following form:

54 "State of New York, County Court, Erie County  
55 NOTICE OF FORECLOSURE OF TAX LIENS  
56 BY THE COUNTY OF ERIE BY ACTION IN REM

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

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

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

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

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



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

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

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

23  
24 ~~[Commissioner of Finance]~~  
25 Director of Real Property Tax  
26 Services  
27

28 \_\_\_\_\_  
29 Attorney for the County of Erie  
(Address)"

30 § 11-13.0 Copy of notice to owner. On or before the date of the first  
31 publication of the notice above set forth, a copy of such notice shall  
32 be posted in the office of the ~~[commissioner of finance]~~ director of  
33 real property tax services and in the Erie county hall and also in three  
34 other conspicuous places within each city, town or village in which the  
35 real property affected by such proceeding is situated. The county attor-  
36 ney shall cause a copy of such notice to be mailed to the last known  
37 address of each owner of property affected thereby as the same appears  
38 upon the current records and tax rolls in the office of the ~~[commission-~~  
39 ~~er of finance]~~ director of real property tax services, and in the event  
40 that the name or address of such owner does not appear in such records  
41 or rolls, such mailing shall be dispensed with and an affidavit estab-  
42 lishing the absence of such name or address shall be made and filed in  
43 the office of the county clerk. There shall be inserted with or annexed  
44 to such notice a statement substantially as follows:

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

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

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

52 Dated:

53  
54 ~~[Commissioner of Finance]~~  
55 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

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

3 § 11-26.0 Report of sale and confirmation thereof not required.  
4 Notwithstanding the provisions of any general, special or local law to  
5 the contrary, it shall not be necessary for the [~~commissioner of~~  
6 ~~finance~~] director of real property tax services, as such referee, to  
7 make a report of his proceedings as such referee; nor shall it be neces-  
8 sary for the court to confirm by order or otherwise the proceedings of  
9 such [~~commissioner of finance~~] director of real property tax services as  
10 such referee. In the event that such a sale shall result in a surplus as  
11 to any piece or parcel of land offered at such sale, such [~~commissioner~~  
12 ~~of finance~~] director of real property tax services as referee shall  
13 report the fact of such surplus to the court which shall direct the  
14 [~~commissioner of finance~~] director of real property tax services as  
15 referee to deposit such surplus in trust with the [~~commissioner of~~  
16 ~~finance~~] Erie county comptroller for the benefit of whomsoever may be  
17 justly entitled thereto.

18 § 11. Sections 12-1.0, 12-2.0, 12-4.0, 12-5.0, 12-7.0, 12-8.0, 12-9.0  
19 and 12-10.0 of chapter 812 of the laws of 1942, constituting the Erie  
20 county tax act, sections 12-2.0, 12-5.0, 12-7.0, 12-8.0, 12-9.0 and  
21 12-10.0 as amended by chapter 682 of the laws of 1969, are amended to  
22 read as follows:

23 § 12-1.0 [~~Board of supervisors~~] Legislature may compromise or cancel  
24 taxes. The [~~board of supervisors~~] legislature may compromise and cancel  
25 unpaid county taxes and tax sales heretofore or hereafter levied or made  
26 and may also compromise and cancel any tax sale certificates held and  
27 owned by the county. In raising the deficiency caused by any compromise  
28 or cancellation of such taxes or tax sale certificates such board may  
29 adjust and apportion the amount of such deficiency or any part thereof  
30 to the several towns and districts of the county as shall be just,  
31 taking into consideration the extent to which such town or district has  
32 been benefited by such taxes; provided, however, that no accumulation of  
33 interest, fees or penalties subsequent to the date of the sale of any  
34 such uncollected tax or tax sale certificate shall be charged back to  
35 any town or district, but the same shall be a general county charge.

36 § 12-2.0 Accounts with towns, fire and school districts. It shall be  
37 the duty of the [~~commissioner of finance~~] director of real property tax  
38 services to keep a record of all county taxes and tax sales and of all  
39 tax sale certificates cancelled or compromised by such board. Such  
40 record shall be in the form of debtor and creditor with each town, fire  
41 district and school district in the county and, among other things,  
42 shall show [~~in appropriate columns~~] the name of the reputed owner of the  
43 real property against which the tax was levied; a description of the  
44 real property sufficient to identify it; the amount of the tax, and if  
45 any part thereof is an unpaid school tax, the amount of the school tax  
46 unpaid on the county tax roll; the amount, if any, paid in compromise of  
47 the tax; and the amount necessary to be paid by the town, fire district  
48 or school district to reimburse the county on account of the cancelled  
49 or compromised tax. The [~~commissioner of finance~~] director of real prop-  
50 erty tax services shall transmit his transcript of such record to the  
51 Erie county legislature on or before the second Tuesday of February of  
52 each year.

53 § 12-4.0 [~~Board of supervisors~~] Legislature to apportion amounts paya-  
54 ble. The [~~board of supervisors~~] legislature, on or before the first day  
55 of March in each year shall apportion the amount payable to the county  
56 by each town, fire district or school district on account of taxes, tax

1 sales and tax sale certificates cancelled or compromised by the board  
2 during the previous accounting period.

3 § 12-5.0 [~~Commissioner of finance~~] Director of real property tax  
4 services to render statements. The [~~commissioner of finance~~] director of  
5 real property tax services on or before the tenth day of March in each  
6 year shall file with each such town, fire district and school district  
7 an annual itemized statement of the amounts so apportioned and due the  
8 county from such town or districts.

9 § 12-7.0 Town to raise amount and pay [~~commissioner of finance~~] direc-  
10 tor of real property tax services. The amount apportioned to and payable  
11 by the town or such an amount as shall be finally fixed by the court,  
12 shall be included and raised by tax in the next ensuing annual tax levy  
13 on behalf of such town and when collected or received shall be paid to  
14 the town supervisor and by him paid to the [~~commissioner of finance~~]  
15 director of real property tax services. The town board shall annually  
16 certify to the Erie county legislature the amount chargeable to the town  
17 at large and the amount chargeable to each special improvement district  
18 therein, at the same time and in the same manner as town budgets and  
19 annual estimates are certified to the Erie county legislature for the  
20 purpose of levying the tax therefor. The Erie county legislature shall  
21 levy, assess and spread upon all taxable real property in the town the  
22 amount certified to it to be borne by the town at large, and shall levy,  
23 assess and spread upon all real property located in each special  
24 improvement district liable to assessment, the amount certified to it to  
25 be borne by such district. Such taxes and assessments shall be levied  
26 and collected in the same manner as other town and special district  
27 taxes are levied and collected.

28 § 12-8.0 Fire district to raise amount and pay [~~commissioner of~~  
29 ~~finance~~] director of real property tax services. The amount apportioned  
30 to and payable by the fire district or such an amount as shall be final-  
31 ly fixed by the court, shall be included in the next ensuing annual  
32 statement of expenditures to be filed by such fire district with the  
33 town board and the supervisor of the town in which such fire district is  
34 located. The Erie county legislature shall levy, assess and spread the  
35 said amount in the same manner and at the same time as it levies,  
36 assesses and spreads such annual statement of fire district expendi-  
37 tures; and such amount when collected or received, shall be paid to the  
38 town supervisor and by him paid over to the [~~commissioner of finance~~]  
39 director of real property tax services.

40 § 12-9.0 School district to raise amount and pay [~~commissioner of~~  
41 ~~finance~~] director of real property tax services. The amount apportioned  
42 to and payable by the school district or such amount as shall be finally  
43 fixed by the court shall be included in the next ensuing annual budget  
44 of such school district and raised by tax upon all taxable real property  
45 therein in the manner provided in this act for the levying and raising  
46 of school district taxes, and when collected such amount shall be paid  
47 by the school treasurer to the [~~commissioner of finance~~] director of  
48 real property tax services.

49 § 12-10.0 When account payable; suit therefor or withholding same from  
50 other funds. Moneys, if any, payable to the county pursuant to this  
51 article, which shall remain unpaid for sixty days after the ensuing  
52 annual settlement date, or any extension of such settlement date between  
53 the [~~commissioner of finance~~] director of real property tax services and  
54 the town collectors or receivers of taxes, whether or not a tax or taxes  
55 shall have been levied therefor, may be recovered in a civil action  
56 against the town, fire district or school district in default; or the

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

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

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

11 § 14-1.0 Resale of tax foreclosed lands. Notwithstanding the  
12 provisions of any general, special or local law to the contrary, the  
13 county may sell, convey, lease or exchange any real property acquired by  
14 it pursuant to the provisions of this act, regardless of whether such  
15 acquisition was by means of foreclosure of tax liens as in a mortgage  
16 foreclosure proceeding or by means of the in rem provisions of this act,  
17 or by voluntary conveyance in lieu of foreclosure. Such sale, convey-  
18 ance, lease or exchange may be made either with or without advertising  
19 for bids and at either public or private sale, and upon such terms as  
20 the ~~[board of supervisors]~~ legislature may see fit to impose. No such  
21 sale, conveyance, lease or exchange shall be made unless and until the  
22 same shall have been directed by a majority vote of the ~~[board of super-~~  
23 ~~visors]~~ legislature. All sales, conveyances, leases and exchanges of  
24 such lands heretofore made by the county are hereby specifically vali-  
25 dated, ratified and confirmed.

26 § 14-10.0 Severability of provisions. The powers granted and the  
27 duties imposed by this act and the applicability thereof to any persons,  
28 tax districts or circumstances shall be construed to be independent and  
29 severable and if any one or more sections, clauses, sentences or parts  
30 of this article, or the applicability thereof to any persons, tax  
31 districts or circumstances shall be adjudged unconstitutional or inval-  
32 id, such judgment shall not affect, impair or invalidate the remaining  
33 provisions thereof or the applicability thereof to other persons, tax  
34 districts or circumstances, but shall be confined in its operation to  
35 the specific provisions so held unconstitutional and invalid and to the  
36 persons, tax districts and circumstances affected thereby.

37 § 14. This act shall take effect immediately.