

STATE OF NEW YORK

9939

IN ASSEMBLY

April 26, 2024

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

AN ACT to amend chapter 783 of the laws of 1974, relating to authorizing the common council of the city of Mount Vernon to adopt by local law provisions relating to the commencement of a foreclosure in rem by the city of Mount Vernon where the payment of taxes, assessments and other charges are in arrears for a period of time in excess of two years, in relation to the offering of installment payment plans; and providing for the repeal of such provisions upon expiration thereof

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

1 Section 1. Subdivision B of section 2 of chapter 783 of the laws of
2 1974, relating to authorizing the common council of the city of Mount
3 Vernon to adopt by local law provisions relating to the commencement of
4 a foreclosure in rem by the city of Mount Vernon where the payment of
5 taxes, assessments and other charges are in arrears for a period of time
6 in excess of two years, is amended to read as follows:
7 B. The inadvertent omission of one or more parcels of tax delinquent
8 property from said list shall not affect the validity of this proceeding.
9 Before filing any list of parcels of property the city treasury
10 with approval of the council may exclude particular parcels therefrom.
11 The city treasurer when requesting approval of the exclusion of any
12 particular parcel shall state the reasons therefor in writing. No parcel
13 shall be excluded from any such list for any reason other than the
14 following: (1) that a meritorious question has been raised by a person
15 having an interest in such parcel as to the validity of the tax lien
16 affecting such parcel, or (2) that the city treasurer before the effective
17 date hereof had agreed to accept payment of delinquent taxes,
18 assessments or other legal charges in installments of at least one year
19 of such arrears with each year of current taxes, assessments or other
20 legal charges, and that there has been no default in such agreement, or
21 (3) that an agreement has been duly made and executed and filed with the
22 city treasurer for the payment of such delinquent taxes, assessments or
23 other legal charges in installments, the first of which shall be in an

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

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1 amount equal to at least [~~twenty-five~~] ten percentum of such arrears
2 payable upon the date of making and filing with the city treasurer of an
3 installment agreement, and the balance of which shall be in amounts
4 equal to the last one year of such arrears and payable with each year
5 current taxes, assessments or other legal charges, and that there has
6 been no default in such agreement. Such agreement shall be subject to
7 the following periods of duration: (i) for seniors earning at or below
8 forty percent of the area median income for Westchester county, a maxi-
9 imum period of ten years; (ii) for owners of residential real property, a
10 maximum period of five years; and (iii) for all other property owners, a
11 maximum period of three years. Such agreement shall provide flexibility
12 for payment in monthly or quarterly increments. Whenever the approval of
13 such exclusion is requested of the council the city treasurer shall
14 transmit a list of all parcels which are affected by tax liens which
15 shall have been unpaid for a period of at least two years and an addi-
16 tional list which shall designate which of the parcels on the first list
17 should be excluded. The council upon receipt of such lists shall cause a
18 note of such receipt to be published in its official proceedings and
19 referring to the list of all parcels by designating the particular
20 sections or wards affected and printing the additional list of parcels
21 which should be excluded setting forth therein the sections or wards,
22 lot number, street and street number, if there be such. The list cover-
23 ing the parcels to be excluded shall set forth as to each such parcel
24 the reason for such exclusion. Such publication shall also contain a
25 general description of the boundaries of the sections or wards affected,
26 but need not contain measurements or directions. An omission or error in
27 the designation of a street or street number shall not affect the valid-
28 ity of any proceeding brought hereunder either as to such parcel or any
29 other parcels.

30 Such list of all parcels and such additional list designating the
31 parcel to be excluded from the first list shall not be approved at the
32 meeting of the council at which they appear on the calendar for the
33 first time, nor shall the council approve the exclusion of any parcel at
34 any succeeding meeting unless one week has elapsed after the meeting
35 when such exclusion was first submitted for approval. The approval of
36 such exclusion by the council shall be by resolution recorded in its
37 minutes stating the reason therefor. The list may consist of one or more
38 volumes, serially numbered, and each volume of such list shall also have
39 appended thereto a schedule setting forth the rate or rates at which
40 interest on each of said tax liens set forth in said list shall be
41 computed.

42 § 2. This act shall take effect immediately; provided, however that
43 the provisions of this act shall expire ten years after such effective
44 date when upon such date the provisions of this act shall be deemed
45 repealed.