

# STATE OF NEW YORK

3966

2023-2024 Regular Sessions

## IN ASSEMBLY

February 8, 2023

Introduced by M. of A. TAGUE, MANKTELOW, SMULLEN, BRABENEC, GALLAHAN, HAWLEY, LEMONDES, PALMESANO, DAVILA -- read once and referred to the Committee on Real Property Taxation

AN ACT to amend the real property tax law, in relation to the redemption of multiple liens on farm property

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

1 Section 1. Subdivisions 1 and 2 of section 1112 of the real property  
2 tax law, as amended by chapter 532 of the laws of 1994, are amended to  
3 read as follows:

4 1. When a tax district holds more than one tax lien against a parcel,  
5 the liens need not be redeemed simultaneously. (a) However, the liens  
6 on a parcel, which is not farm property, must be redeemed in reverse  
7 chronological order, so that the lien with the most recent lien date is  
8 redeemed first, and the lien with the earliest lien date is redeemed  
9 last. Notwithstanding the redemption of one or more of the liens against  
10 such a parcel as provided [~~herein~~] in this article, the enforcement  
11 process shall proceed according to the provisions of this article as  
12 long as the earliest lien remains unredeemed.

13 (b) However, in the case of liens against a parcel, that is farm prop-  
14 erty, the liens must be redeemed in chronological order, so that the  
15 lien with the earliest lien date is redeemed first, and the lien with  
16 the most recent lien date is redeemed last. Notwithstanding the redemp-  
17 tion of one or more of the liens against a parcel that is farm property  
18 as provided in this article, the enforcement process shall proceed  
19 according to the provisions of this article as long as the most recent  
20 lien remains unredeemed.

21 2. (a) When one or more liens against a parcel, that is not farm prop-  
22 erty, are redeemed as provided [~~herein~~] in this article, but the earli-  
23 est lien remains unredeemed, the receipt issued to the person redeeming  
24 shall include a statement in substantially the following form: "This

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

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1 parcel remains subject to one or more delinquent tax liens. The payment  
2 you have made will not postpone the enforcement of the outstanding lien  
3 or liens. Continued failure to pay the entire amount owed will result in  
4 the loss of the property."

5 (b) When one or more liens against a parcel, that is farm property,  
6 are redeemed as provided in this article, but the most recent lien  
7 remains unredeemed, the receipt issued to the person redeeming shall  
8 include a statement in substantially the following form: "This farm  
9 parcel remains subject to one or more delinquent tax liens. The payment  
10 you have made will not postpone the enforcement of the outstanding lien  
11 or liens. Continued failure to pay the entire amount owed will result in  
12 the loss of the property."

13 (c) Failure to include such a statement on the receipt shall not  
14 invalidate any tax lien or prevent the enforcement of the same as  
15 provided by law.

16 § 2. This act shall take effect immediately and shall apply to the  
17 redemption of liens occurring on and after such effective date.