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:

Section 1. Subdivision B of section 2 of 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, is amended to read as follows:

B. The inadvertent omission of one or more parcels of tax delinquent property from said list shall not affect the validity of this proceeding. Before filing any list of parcels of property the city treasury with approval of the council may exclude particular parcels therefrom. The city treasurer when requesting approval of the exclusion of any particular parcel shall state the reasons therefor in writing. No parcel shall be excluded from any such list for any reason other than the following: (1) that a meritorious question has been raised by a person having an interest in such parcel as to the validity of the tax lien affecting such parcel, or (2) that the city treasurer before the effective date hereof had agreed to accept payment of delinquent taxes, assessments or other legal charges in installments of at least one year of such arrears with each year of current taxes, assessments or other legal charges, and that there has been no default in such agreement, or (3) that an agreement has been duly made and executed and filed with the city treasurer for the payment of such delinquent taxes, assessments or 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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amount equal to at least [~~twenty-five~~] **ten** percentum of such arrears payable upon the date of making and filing with the city treasurer of an installment agreement, and the balance of which shall be in amounts equal to the last one year of such arrears and payable with each year current taxes, assessments or other legal charges, and that there has been no default in such agreement. **Such agreement shall be subject to the following periods of duration: (i) for seniors earning at or below forty percent of the area median income for Westchester county, a maximum period of ten years; (ii) for owners of residential real property, a maximum period of five years; and (iii) for all other property owners, a maximum period of three years. Such agreement shall provide flexibility for payment in monthly or quarterly increments.** Whenever the approval of such exclusion is requested of the council the city treasurer shall transmit a list of all parcels which are affected by tax liens which shall have been unpaid for a period of at least two years and an additional list which shall designate which of the parcels on the first list should be excluded. The council upon receipt of such lists shall cause a note of such receipt to be published in its official proceedings and referring to the list of all parcels by designating the particular sections or wards affected and printing the additional list of parcels which should be excluded setting forth therein the sections or wards, lot number, street and street number, if there be such. The list covering the parcels to be excluded shall set forth as to each such parcel the reason for such exclusion. Such publication shall also contain a general description of the boundaries of the sections or wards affected, but need not contain measurements or directions. An omission or error in the designation of a street or street number shall not affect the validity of any proceeding brought hereunder either as to such parcel or any other parcels.

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

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