§ 1102. Definitions. When used in this article:

1. "Charges" or "legal charges" means:

(a) the cost of the mailing or service of notices required or authorized by this article;

(b) the cost of publication of notices required or authorized by this title;

(c) the amount of any interest and penalties imposed by law;

(d) the cost of recording or filing legal documents required or authorized by this article;

(e) the cost of appraising a parcel for the purpose of determining the existence and amount of any surplus pursuant to section eleven hundred ninety-six of this article;

(f) the reasonable and necessary cost of any search of the public record required or authorized to satisfy the notice requirements of this article, and other reasonable and necessary expenses incurred by a tax district in connection with a proceeding to foreclose a tax lien, including but not limited to administrative, auction and reasonable attorney fees and/or costs associated with the foreclosure process; provided, that: (i) a charge of up to either two hundred fifty dollars per parcel, or two percent of the sum of the taxes, interest and penalties due on the parcel, whichever is greater, shall be deemed reasonable and necessary to cover the combined costs of such searches and the other reasonable and necessary costs and expenses delineated in this paragraph, and such an amount may be charged without substantiation, even if salaried employees of the tax district performed some or all of such services; and (ii) a tax district may charge a greater amount with respect to one or more parcels upon demonstration to the satisfaction of the court having jurisdiction that such greater amount was reasonable and necessary; and

(g) the amount owed to the tax district by virtue of a judgment lien, a mortgage lien, or any other lien held by the tax district that is not a delinquent tax lien.

(h) Charges shall be deemed a part of the delinquent tax for purposes of redemption and determination of surplus.

2. "Delinquent tax" means an unpaid tax, special ad valorem levy,

special assessment or other charge imposed upon real property by or on behalf of a municipal corporation or special district, plus all applicable charges, relating to any parcel which is included in the return of unpaid delinquent taxes prepared pursuant to section nine hundred thirty-six of this chapter or such other general, special, or local law as may be applicable. In no event, however, shall "delinquent tax" include any unpaid tax or other charge against lands owned by the state.

3. "Enforcing officer" means any elected or appointed officer of any tax district empowered or charged by law to enforce the collection of tax liens on real property; provided, however, that (a) where no law provides otherwise, the enforcing officer shall be (i) in a county which is a tax district, the county treasurer or commissioner of finance, (ii) in a city which is a tax district, the official so empowered or charged by the city charter, (iii) in a village which is a tax district, the village treasurer, and (iv) in a town which is a tax district, the town supervisor; and (b) when the duties and powers of an "enforcing officer" are vested in two or more elected or appointed officials, the governing body of the tax district shall designate which of such officials shall act as enforcing officer for the purposes set forth in this article. The enforcing officer and other officials of the tax district who have responsibilities affecting the enforcement process shall work cooperatively to facilitate the enforcement process.

4. "Lien date" means the date on which the tax or other legal charges represented thereby became a lien, as provided by section nine hundred two of this chapter or such other general, special or local law as may be applicable, provided, that when the taxes of a school district are enforced by a tax district without being relevied by the tax district, and the lien date of the school district taxes differs from the lien date of the taxes of the tax district which are levied upon the same assessment roll, the later of the two such dates shall be deemed to be the lien date for purposes of this article.

5. "Person" means an individual, a corporation (including a foreign corporation and a municipal corporation), a joint stock association, a

partnership, the state, and any other organization, state, government or county which may lawfully own property in the state.

6. "Tax district" means: (a) a county, other than (i) a county for which the cities and towns enforce delinquent taxes pursuant to the county administrative code, or (ii) a county wholly contained within a city;

(b) a city, other than a city for which the county enforces delinquent taxes pursuant to the city charter;

(c) a village, other than a village for which the county enforces delinquent taxes pursuant to section fourteen hundred forty-two of this chapter; or

(d) a town in a county in which towns enforce delinquent taxes pursuant to the county administrative code.