§ 1106. Adoption by certain tax districts. 1. Procedure. A local law adopted by an eligible county, city or town pursuant to subdivision two of section eleven hundred four of this article may be repealed without referendum. Upon such a repeal, the provisions of this article shall be applicable to the enforcement by such county, city or town of all taxes which shall have become liens on or after the date on which such repeal shall have become effective. A copy of the local law effectuating such a repeal shall be filed with the commissioner no later than thirty days after the adoption thereof.

2. Pre-existing liens held by the tax district. (a) For purposes of the enforcement of taxes which shall have become liens prior to the effective date of such repeal, and which are held by the tax district, the provisions that shall have been in effect on the last day preceding the effective date of such repeal shall continue in effect, for a transition period of a duration to be specified in the local law effectuating such repeal. Such transition period shall conclude no later than four years from the effective date of such repeal.

(b) During such transition period, if a parcel is subject both to a lien or liens arising prior to the effective date of the repeal and to a lien or liens arising on or after such effective date, the procedures applicable to the enforcement of delinquent taxes shall depend upon the lien or liens upon which the enforcement proceeding is based; provided, that if an installment agreement is executed pursuant to section eleven hundred eighty-four of this article, the agreement shall apply to all outstanding liens held by the tax district, no matter when arising.

(c) After the conclusion of such transition period, if the enforcement of such prior lien or liens shall not have been concluded, as evidenced by the issuance of a tax deed, the amount due shall be relevied and enforced in accordance with the procedures then applicable to the enforcement of taxes.

3. Pre-existing liens held by other parties. For purposes of the enforcement of taxes which shall have become liens prior to the effective date of such repeal, and which are held by a party other than the tax district, the provisions of the applicable general, special or local laws that shall have been in effect on the last day preceding such

date, shall continue in effect, as fully and to the same extent as if such laws had not been repealed or superseded by this article.

4. Transitional option. With regard to taxes becoming liens during the first year beginning on the effective date of such repeal, the tax district may adopt a local law without referendum increasing the redemption period for all property to three or four years after lien date. With regard to taxes becoming liens during the following year, the tax district may adopt a local law without referendum increasing the redemption period to three years after lien date.