§ 1111. Redemption of residential or farm property in certain tax districts. 1. For purpose of this article:

(a) "Farm property" means property which primarily consists of land used in agricultural production, as defined in article twenty-five-AA of the agriculture and markets law. A parcel shall be deemed to be farm property for purposes of this article if the applicable tax roll shows that (i) the parcel is exempt from taxation pursuant to section three hundred five or three hundred six of the agriculture and markets law, or pursuant to section four hundred eighty-three of this chapter, or (ii) the assessor has assigned to the parcel a property classification code in the agricultural category.

(b) "Residential property" means property which is improved by a one, two or three family structure used exclusively for residential purposes other than property subject to the assessment limitations of section five hundred eighty-one of this chapter and article nine-B of the real property law. A parcel shall be deemed to be residential property for purposes of this article if the applicable tax roll shows that (i) the assessor has assigned to the parcel a property classification code in the residential category, or (ii) the parcel has been included in the homestead class in an approved assessing unit, or in class one in a special assessing unit.

(c) "Property classification codes" means the property classification system prescribed by the commissioner pursuant to section five hundred two of this chapter and the rules adopted thereunder.

2. A tax district may adopt a local law without referendum increasing the redemption period for residential or farm property, or both, to three or four years after lien date. A local law increasing the redemption period as authorized by this section may be amended or repealed by local law adopted without referendum. Any such amendment or repeal shall not apply to taxes that shall have become liens while the former local law shall have been effective. A copy of any local law adopted pursuant to this section shall be filed with the commissioner for informational purposes within thirty days after the enactment thereof.

3. When determining whether a parcel qualifies as residential or farm

property for purposes of this article, the enforcing officer shall consider the information appearing on the applicable tax roll. The enforcing officer shall also consider any relevant information submitted to him or her by the assessor, by the owner, or by any other person with an interest in a parcel, subject to the following:

(a) If the submission is made after the enforcing officer has filed a list of delinquent taxes pursuant to section eleven hundred twenty-two of this article that pertains specifically to property other than residential or farm property, and the enforcing officer determines that a parcel on the list is residential or farm property, the parcel shall be accorded the redemption period applicable to residential or farm property, notwithstanding the fact that it appears on the list pertaining to other property.

(b) If the submission is made after the enforcing officer has filed a petition of foreclosure pursuant to section eleven hundred twenty-three of this article that pertains specifically to properties other than residential or farm properties, and the enforcing officer determines that a parcel affected by the petition is residential or farm property, the enforcing officer shall withdraw the parcel from foreclosure in the manner provided by section eleven hundred thirty-eight of this article. Provided, however, that (i) the submission shall not be considered an answer to the foreclosure petition unless interposed as an answer in the manner provided by this article, and (ii) if no answer is interposed, and the enforcing officer does not withdraw the parcel from foreclosure, a judgment in foreclosure may be taken by default as provided by section eleven hundred thirty-six of this article.

(c) No such submission may be accepted after the expiration of the redemption period applicable to property which is not residential or farm property.

4. In lieu of submitting information to the enforcing officer as provided by this section, or in addition thereto, a respondent may raise the issue in an answer interposed pursuant to this article. If the court determines that the parcel qualifies as residential or farm property and, as such, is not yet subject to foreclosure, the enforcing officer shall withdraw the parcel from foreclosure in the manner provided by section eleven hundred thirty-eight of this article.

5. If the information appearing on the tax roll does not qualify a parcel as residential or farm property, and it is not demonstrated in the manner provided by this section that the parcel is residential or farm property, the parcel shall be presumed not to be residential or farm property for purposes of this article.