§ 1113. Redemption of residential property for certain persons deployed by the military in certain tax districts. 1. For the purposes of this section:

(a) "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 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.

(b) "Certain persons deployed by the military" means a male or female who was ordered to active military duty, other than training, in the United States armed forces including the reserve components of the armed forces of the United States and the activation lasted for at least six contiguous months, or the owner was killed in action during such activation.

(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 property for certain persons deployed by the military to four or five 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 A local law increasing the redemption period as authorized by this section may be amended or repealed by local law adopted without referendum.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 for residential property for certain persons deployed by the military for the purposes of this section, 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 property for certain persons deployed by the military, and the enforcing officer determines that a parcel on the list is residential property for certain persons deployed by the military, the parcel shall be accorded the redemption period applicable to the residential property for certain persons deployed by the military, 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 property for certain persons deployed by the military, and the enforcing officer determines that a parcel affected by the petition is residential property for certain persons deployed by the military, 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 submissions shall not be considered an answer to the foreclosure petition unless interposed as an answer interposed, and the enforcing officer does not withdraw the parcel from foreclosure may be taken by default as provided by section eleven hundred thirty-six of this article.

(c) No such submission may be acceptable after the expiration of the redemption period applicable to property which is not residential property for certain persons deployed by the military.

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 property for certain persons deployed by the military 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 property for certain persons deployed by the military, and it is not demonstrated in the manner provided by this section that the parcel is residential property for certain persons deployed by the military, the parcel shall be presumed not to be residential property for certain persons deployed by the military for purposes of this article.