§ 1176. Review of list of delinquent taxes by commissioner; parcels in which state has an interest. 1. Each list of delinquent taxes filed pursuant to section eleven hundred twenty-two of this article shall be submitted to the commissioner for identification of state lands.

2. Upon reviewing the list, the commissioner shall in so far as possible notify the enforcing officer of any parcel listed thereon which belongs to the state. The enforcing officer shall withdraw such parcels from foreclosure in the manner provided by section eleven hundred thirty-eight of this article and shall furnish the commissioner with a verified and itemized statement showing the amount of taxes due against each such parcel, the purposes for which levied, the date of the levy, the assessment upon which levied and the year in which such assessment was made. Subject to the provisions of title two of article five of this chapter, the taxes upon such parcels, without interest or penalties, shall be audited and paid by the comptroller out of any funds available for the payment of taxes on state lands.