ARTICLE 1

ASSESSMENTS; COLLECTION OF TAX BY COLLECTORS

Section 1. Assessment rolls. The assessment rolls to be prepared by the assessors of the towns of Suffolk county shall provide for the separate description of each separately assessed parcel of real estate, each special franchise, and shall contain such columns and other matter, requisite to the provisions of this chapter and the tax law applicable thereto, as shall be prescribed by the board of supervisors, subject to the approval of the tax commission, and the board of supervisors may prescribe regulations for the convenient grouping, assessing and taxation of subdivided lands which shall be observed by the assessors.

§ 2. Salary of assessors. The assessors in each town shall receive an annual salary which shall be fixed by the town board, and shall be a town charge and shall be payable in equal monthly installments. Such salary shall be in lieu of the compensation provided by any other law.

§ 3. Refund of taxes; town assessment roll. The assessment roll prepared by the assessors of each town shall be the official assessment roll for the town and for every school district and other tax district lying within the town for which said assessment roll was prepared so far as it concerns property lying within such school or other tax district.

If in a final order in any proceeding under article 7 of the real property tax law it is determined that the assessment reviewed was excessive, unequal or unlawful, or that real property was misclassified, and it is ordered or directed that the same be corrected or stricken from the roll, and such order is not made in time to enable the assessor or other appropriate officer, board or body to make a new or corrected assessment or to strike such assessment from the roll prior to the imposing of any tax or special ad valorem levy upon the real property the assessment of which has been determined to be excessive, unequal or unlawful, or which has been determined to be misclassified, then any amount at any time collected upon such excessive, unequal or unlawful assessment, or as a result of such misclassification, as determined in such order shall, in the same manner as other county charges, and as otherwise provided in the real property tax law, be audited and paid by the county to the petitioner or other person paying such tax or other levy, including interest thereon as provided in article 7 of the real property tax law. So much of any tax or other levy, including interest thereon, as shall be refunded which was imposed for town, county special district or school district, as hereinafter provided in the following paragraph, purposes shall be charged by the county to such town or special district and charged by the town to such school district as hereinafter provided. Notwithstanding anything to the contrary herein, if the assessment is reduced by such order by an amount not in excess of ten thousand dollars, the entirety of the amount refunded shall be charged by the county to the town in which the real property is situated. The county may, with the consent and agreement of such town, special district or school district, finance, pursuant to the local finance law, for such period, or any lesser portion thereof, as shall be authorized by the local finance law, in whole or in part, the amount authorized hereunder to be charged by the county to such town or special district or by the town to such school district and provide, in such consent and agreement, for the annual repayment of a sum equal to the principal of, interest on and redemption premium, if any, together with a sum to be agreed upon as the share of the county's costs and expenses incidental to the issuance of obligations to finance the aforedescribed amount, to be paid by the county in the next fiscal year with respect to the amortization and payment of such financed amount or which has been paid by the county in that fiscal year and which has not previously been so charged with respect to the amortization and payment of, and costs and expenses incidental to, such financed amount.

Any final order in a proceeding under article 7 of the real property tax law which orders or directs the correction or striking of an assessment appearing on that portion of a town assessment roll applicable to a school district, shall be binding on such town. Any amount of taxes of such school district at any time collected upon such assessment in excess of the amount which would have been paid had such assessment been made as determined by such order, shall be refunded by the county and shall be charged by the county to such town. Such refund shall not be charged by the town to such school district, except where the assessment subject to such proceeding is applicable to property improved by a nuclear powered electrical generating facility. In such case, the town shall charge such school district any amount of taxes collected by such school district upon such assessment in excess of the amount which would have been paid had such assessment been made as determined by such order.

The assessors of any town may make copies of any assessment roll or of a portion thereof, or tax roll, which copy when certified by them as correct may be used in all respects as and for an original roll or portion thereof.

§ 3-a. Dates on assessment-rolls and tax levy receipts. The board of assessors and the receiver of taxes of each town shall date the assessment-rolls and the tax levy receipts of their respective towns covering taxes and assessments assessed and levied each year and receipts for the payment thereof with both the year in which so assessed and levied and the next succeeding year, so that the assessment-roll of each town prepared in the year nineteen hundred thirty-five and required to be delivered as the tax and assessment-roll to the receiver of taxes therein on or before December first, nineteen hundred thirty-five, shall read "Assessment-roll 1935-1936" and the receipts for payment of the taxes and assessments therein shall read "1935-1936 Tax Levy Receipt," and the assessment-rolls and tax levy receipts thereafter prepared shall be dated and shall read correspondingly as herein required.

§ 4. Assessment in separate districts to be apportioned. The board of assessors in each town shall before completing the assessment roll make all necessary apportionments of valuation of property, including special franchise assessments on the roll, which is situated partly in two or more tax districts.

§ 5. Completion of assessment roll. All assessments shall be made as of March first. The assessors shall complete the assessment roll and mail notices of increased assessments to property owners on or before the first day of May of each year and shall meet for the hearing of complaints on the third Tuesday of May in each year, and in all other respects except as herein modified shall proceed in the completion and certification of the assessment roll as directed by the tax law.

§ 6. Final completion and filing of assessment roll. The assessment roll shall be completed, verified and filed on or before the first day of July in each year.

§ 7. Certification of school districts. The board of assessors of each town shall immediately upon completing and verifying the assessment roll in each year ascertain therefrom the total assessed valuation of the taxable property within each school district appearing on the roll, and on or before the first day of September in each year shall certify the same to the respective boards of education or the trustees of each such district.

§ 8. Certification and levy of school tax. The board of education or the trustees of each school district shall thereupon and on or before the first day of October in each year, upon the total assessed valuation of the taxable property within their school district as certified by the board of assessors in the current year as hereinbefore provided, compute, ascertain and adopt the tax rate per hundred dollars of assessed valuation necessary to raise the amount required for said district for the amount of the budget and for all other necessary amounts to be raised by taxation as provided by law, and shall certify said rate and the total amounts to be raised thereby to the supervisor of the town.

§ 9. Creation of contingent fund in school districts. The board of education or the trustees of any school district may in the year nineteen hundred and twenty or in any subsequent year, in addition to the amount of the budget and other lawful taxes to be raised on the tax roll of said year, include in the total so to be raised an amount not exceeding thirty per centum of such total, which amount shall be known as the contingent fund and shall be applied to the purposes of the budget of the succeeding year in anticipation of the tax to be levied thereon, and in each succeeding year the budget proposed to any school district may provide for the reimbursement of said contingent fund, in such manner that funds to an amount deemed sufficient by the district may be raised and kept available for the expenses of the district between the opening of the school year and the receipt of moneys raised by taxation for such year.

§ 10. Extension of school tax. The supervisor of the town shall, on or before the first day of December in each year, extend the school tax in a separate column of the town assessment roll against the taxable property in each school district at the rate certified to him by the respective boards of education or trustees of the school districts, and shall include the amount thereof in the total tax against each taxable person or parcel of property.

§ 11. Extension of taxes by supervisor. The supervisor of each town shall on or before the first day of December in each year extend or cause to be extended upon the assessment roll of the town the taxes, assessments or other charges to be levied and assessed against the taxable persons and property on said roll as fixed and determined by the board of supervisors or other competent authority; and the cost thereof shall be a town charge. Such extension shall be made in totals or items as shall be requisite to conform to the form of the assessment roll as prescribed by the board of supervisors as hereinbefore provided, and there shall be inserted in the roll a tabular statement of the total assessed valuation in each tax district, the amount of taxes and assessments to be raised and the tax rate therein. Such tabular statement shall also be printed or stamped in full upon the tax bills or on separate sheets as the board of supervisors may direct, and shall be distributed by the receiver to the taxpayers with the tax bills. In any town having one or more mechanical tax extension machines, the tax bills may be made by the supervisor at the time of extending taxes, assessments and other charges on the tax roll of the town.

§ 12. Filing certificate with board of supervisors. The supervisor of each town shall complete the extension of taxes and assessments upon the assessment roll and file with the board of supervisors on or before the first day of December in each year a certificate thereof in such form as the board of supervisors may prescribe and furnish. Such assessment roll shall, when the warrant is annexed thereto, become the tax and assessment roll of said town and of each school district and other tax districts therein.

§ 13. (a) Tax roll and receiver's warrant. On or before the first day of December in each year or such date as may be designated by a resolution of the board of supervisors, the board of supervisors of the county shall cause to be annexed to the tax and assessment roll of each town a warrant under the seal of the county, signed by the chairman and clerk of the board, commanding the receiver of taxes of the town to whom the same shall be directed, to collect from the several persons and on the property named and described in the tax and assessment roll the several sums extended therein as taxes and assessments against the respective names and property, except taxes upon the shares of stock of banks and banking associations and further commanding him to pay over from time to time all moneys so collected, as follows:

1. Within fifteen days after the delivery of the warrant to the supervisor of the town, in trust for the school districts therein, one-half of the amount of the tax levied for the purposes of the school districts of the town, or such part thereof as shall not, in the aggregate, exceed one-half of the total amount collected by said date.

2. Within thirty days after such delivery, to the supervisor of the town, in trust for the school districts therein, the balance of the amount of the tax levied for the purposes of said school districts or such part thereof as shall not in the aggregate exceed one-half of the total amount collected by said date.

3. Within the said first period of fifteen days and thereafter within the said second period of fifteen days, the remainder of the moneys then collected to the supervisor of the town or account of the moneys levied therein for the support of highways and bridges, moneys to be expended by welfare officials for the support of needy persons, and moneys to defray any other town expenses or charges.

4. After thirty days from the date of the delivery of the warrant, and at the expiration of each period of ten days thereafter, on account of the foregoing, to the officers above named, in proportion to the balances remaining unpaid, all moneys so collected until such balances are paid in full.

5. After the payment of such balances in full, to the county treasurer, all the residue of the moneys so collected, and such payments shall be made at intervals of ten days from the completion of the payments above provided, in subdivisions one, two, three and four of this section. If the law shall direct the taxes levied for any special purposes to be paid to any person or officer other than those named in this section, the warrant shall be conformed thereto. The warrant shall authorize the receiver to levy such taxes by distress and sale in case of non-payment. The tax roll and warrant shall be delivered to the receivers forthwith and the same are declared to be public records. The assessment roll shall contain appropriate space for the insertion of the penalty, and the county treasurer upon the return of the roll by the receiver shall insert therein the penalty to be added to each item of tax returned unpaid, except as provided in section thirteen-a.

(b) Lien, payment and penalty. All taxes upon real property shall become a lien and be due and payable on December first of each year, and be payable to the respective receivers of taxes until and including the succeeding tenth day of January without penalty.

Unless payable in two payments as provided by this act, on taxes remaining unpaid on the tenth day of January, interest computed at the rate as provided in section thirteen-c of this tax act from January tenth, shall be added for the first month or part thereof, and for each month or part thereof thereafter, until the return of unpaid taxes is made to the county treasurer.

The receiver shall require duplicate receipts for all payments made by him to any other officer than the county treasurer, and shall file one of such duplicates with the county treasurer on making his return.

(c) Authorization for two payments of taxes. Not later than June fifteenth in any year, the town board of any town may adopt a resolution, which shall be subject to a permissive referendum as hereinafter provided; that after December first next succeeding all taxes upon real estate in the tax roll shall be due and payable and shall be and become liens on the real estate affected thereby, and shall be construed as and deemed to be charges thereon on December first of each year, and not earlier, and shall remain such liens until paid. Provided, however, that there shall be no penalty if one-half of all such taxes are paid to the receiver on or before the succeeding tenth day of January and the second one-half of all such taxes are paid to the receiver on or before the succeeding thirty-first day of May. On all such first one-half of taxes upon real estate remaining unpaid on the tenth day of January, one per centum of the amount of the said one-half of the tax will be added, and an additional one per centum will be added for each month or part thereof thereafter, until the return of the warrant to the county treasurer. The second one-half of the tax on real estate which is due on the preceding first day of December may be paid without penalty on the tenth day of May or at any time thereafter, until, but not including, the succeeding first day of June, providing the first one-half of such tax shall have been paid or shall be paid at the same time. The warrant annexed to the tax roll of any town adopting such proposition and in which taxes on real estate are payable in installments shall be made to conform to the provisions of this subdivision as hereby amended. Any such resolution of the town board providing for the collection of taxes in installments shall not take effect until thirty days after its adoption; nor until approved by the affirmative vote of a majority of the qualified electors of such town voting upon a proposition therefor, if within thirty days after its adoption there be filed with the town clerk a petition subscribed and acknowledged as provided in article seven of the town law with respect to the submission of a referendum on petition. If a petition be so filed, a proposition for the approval of such resolution shall be submitted at a general or special town election to be held not more than forty days after the filing of such petition. Notice of the election shall be given, such election held and the votes canvassed and result certified and returned in the manner provided by the town law relating to the submission of questions upon town propositions.

Notwithstanding the provisions of any general or special law to the contrary, the town board of any town may, by resolution, provide for separating school taxes from all the remainder of the taxes, to be collected pursuant to the provisions of the tax warrant, also provide for the collection and payment by the taxpayers of their school taxes at one time, and the collection and payment of all the remainder of the taxes to be collected pursuant to the provisions of the tax warrant, at another time or times, and further provide that separate bills be issued and mailed and receipts given for payment of school taxes as well as for all the remainder of the taxes to be collected pursuant to the provisions of the tax warrant.

§ 13-a. Penalties and payment to county treasurer. (1) After the return of unpaid taxes by the receiver to the county treasurer, a penalty of five per centum of the amount of the unpaid tax shall be added by the county treasurer and charged upon each item thereof and collected when the same is paid, but said penalty need not be entered against each item where mechanical billing machines are used for rendition of tax bills, statements or receipts by the county treasurer.

(2) The tax and five per cent penalty, plus interest on both such tax and penalty computed at the rate as provided in section thirteen-c of this tax act for each month, or part thereof, from the first day of

February after the tax was levied, may be paid to the county treasurer at any time before the first day of September succeeding the date of the tax warrant.

(3) Thereafter, payment of such unpaid taxes may be made at any time before sale of the land for unpaid taxes, upon payment of such tax, penalty, interest on both such tax and penalty computed at the rate as provided in section thirteen-c of this tax act for each month or part thereof from the first day of February, and the cost of advertising the land for sale for such unpaid taxes as apportioned by the county treasurer among the several parcels liable to be sold.

§ 13-b. Payment of taxes by railroad and certain other corporations. The clerk of the board of supervisors of Suffolk county need not transmit to the county treasurer any statement of the tax levied against any railroad corporation, telegraph, telephone or electric light line, or gas company nor shall the county treasurer collect or receive the tax levied against any such company in any town prior to the return of the tax roll by the receiver, but all such taxes shall be payable to the receiver within the period in which the tax and assessment roll is in the receiver's custody. The receiver shall within ten days after receiving the warrant for the collection of any tax against any such corporation, mailed to such corporation at the address furnished by the corporation for that purpose, or in default thereof to the address of the principal office of the corporation according to the best information obtainable by the receiver, a bill setting forth the assessed valuation and the tax extended on the tax and assessment roll for each tax levy against such corporation with the items thereof as they appear on the tax and assessment roll. Such corporation may pay such tax and assessment to the receiver at the time and subject to the same privileges and penalties as provided by section thirteen of this act, and after a return by the receiver to the county treasurer of any such tax or assessment unpaid, the county treasurer shall collect the same with such additional interest and penalties and in such manner as is provided by law. The failure of a receiver to mail the notice shall not invalidate the tax or assessment nor prevent the accrual of penalty, interest or any remedy provided by law for the non-payment of the tax or assessment.

§ 13-c. Interest rate on late payment of taxes and delinquencies. (1) The amount of interest to be added on all taxes received after the interest free period and all delinquent taxes shall be one-twelfth the rate of interest as determined pursuant to subdivision two of this section.

(2) On or before the fifteenth day of July in each year, the state commissioner of taxation and finance shall determine the one year constant maturity yield index for United States treasury securities for the quarter year ending on the immediately preceding June thirtieth. Such index, rounded to the nearest one-tenth of a percentage point, shall be the rate of interest prescribed by this subdivision, which rate shall be effective for all warrants issued for a collection period commencing on or after the first day of September next succeeding the date such rate of interest is determined provided, however, that such interest rate shall in no event be less than twelve percent per annum. In any given year for which the state commissioner of taxation and finance fails to determine the rate of interest by the preceding fifteenth day of July, the rate of interest determined for the prior year shall apply. For the purposes of this subdivision, the one year constant maturity yield index for United States treasury securities for any quarter year shall be the average of such index during the three months constituting such quarter year, as such index is compiled by the United States department of the treasury, published by the board of governors of the federal reserve system of the United States and expressed in terms of interest percentage per annum.

§ 14. Disposition of school moneys. Within three days after the receipt by the supervisor of the several amounts above directed to be paid to him in trust for the school districts the supervisor shall divide and pay over the same to the treasurer or other fiscal officer of the several school districts of the town in proportion to the several totals required by and raised for each district without compensation.

§ 15. Office of collector of taxes abolished. The offices of collector of taxes and of school tax collector are hereby abolished throughout the county of Suffolk. The collectors of taxes and the receivers of taxes in office upon the taking effect of this act shall continue in office as receivers of taxes of their respective towns for the terms for which they severally were elected as collectors and receivers, and shall discharge all the duties imposed by law upon school tax collectors, collectors of taxes and receivers of taxes, and any vacancy in such office hereafter occurring shall be filled in the manner prescribed by law for filling vacancies in town offices.

§ 16. Receivers of taxes. Upon the expiration of the terms of the several receivers of taxes, there shall be elected in each town of the county in the manner and at the time prescribed by law for the election of town officers a receiver of taxes who shall hold office for the term of four years from the first day of December succeeding his election.

§ 17. Receiver's undertaking. Each receiver of taxes hereafter elected or appointed, including the receivers continued in office or created by this act, shall, before entering on the duties of his office, and annually on or before the first day of December in each year and before receiving the tax and assessment roll and warrant for the current year, execute an undertaking with two or more sureties to be approved by the supervisor of the town and to be filed in the office of the county clerk before the delivery of the warrant to the receiver, to the effect that he will well and faithfully execute his duties as receiver of taxes, pay over all moneys received by him and account within the time provided by law for all taxes upon the tax and assessment roll of his town for the current year delivered to him including penalties and interest accruing thereon and shall deliver such undertaking to the supervisor, and all the provisions of section one hundred and fifteen of the town law are hereby made applicable to the said undertaking. In default of giving and filing of such undertaking within five days after December first in each year the office of receiver of taxes shall be vacant.

§ 18. Offices for receiver of taxes. The town board of each town may in its discretion provide suitable office quarters for the receiver of taxes with the necessary furniture and fixtures and shall provide stationery and supplies and the cost thereof shall be a town charge to be audited and paid as are other town charges.

§ 19. Compensation of receivers of taxes. Each receiver of taxes shall receive for his services an annual salary, payable in equal monthly installments, which shall be fixed by the town board. Such salary shall be in lieu of the compensation provided by any other law.

§ 20. Clerks for receivers of taxes. The town board of each town may authorize the employment by the receiver of taxes of one or more assistants or clerks from time to time and for periods to be fixed by the town board and the town board shall fix the compensation of such assistants or clerks and provide for the payment thereof in weekly or monthly installments or otherwise and the same shall thereupon become a town charge.

§ 21. Duties of receivers of taxes. It shall be the duty of the receiver of taxes in each town safely to keep the tax and assessment roll and warrant delivered to him by the board of supervisors until its return to the county treasurer as herein provided; and to collect all taxes and assessments levied in the town thereon, and upon any warrants for that purpose to him directed and delivered, and to perform all other duties imposed by law, and to that end he shall attend at his office and at such other places at such times and at such hours as the town board shall direct; and for the necessary expenses of such attendance at places other than his office when directed by the town board, the receiver of taxes shall be reimbursed by the town upon bills to be audited and paid as are other town charges.

§ 22. Notice to be given by receiver of taxes. Each receiver of taxes shall, within one week after the receipt of the tax and assessment roll and warrant, publish in such newspapers printed or circulated in the town or elsewhere as the town board shall designate, a notice of the receipt of such tax and assessment roll and warrant and that the taxes and assessments therein may be paid to the receiver at the time and with penalty as herein provided, and of the dates and places other than his principal office when and where he will attend for the receipts of taxes and assessments.

§ 23. Notice of collection of taxes. Any person or corporation who is the owner of, or liable to assessment on an interest in real property within any town of such county may file with the receiver of taxes for such town a notice stating his name, residence and post office address, or in case of a corporation, its principal office, a description of the premises with its number or other designation on the tax and assessment roll, which notice shall be valid and continue in effect until cancelled by such person or corporation. Such receiver of taxes shall within twenty days after receiving any warrant for the collection of taxes and assessments mail to each person or corporation filing such notice at the post office therein stated a tax bill for all taxes and assessments upon such real property included in such warrant; the receiver of taxes shall likewise within the same period mail a tax and assessment bill for all taxes and assessments upon real property assessed to any other taxpayer whose address is known to the receiver or which by reasonable inquiry he is able to ascertain. The expenses for postage, printing and stationery required in sending such statements shall be a charge against the town. The provisions of this section are for the benefit of taxpayers, and the failure of such receiver of taxes to mail such tax and assessment bill shall not invalidate such tax and assessment nor prevent the accrual of any interest or penalty imposed for the non-payment of taxes and assessments, nor prevent the sale of such property for the non-payment of taxes and assessments as provided by law. No further notice than that herein required shall be deemed necessary either in the case of property owned by a resident or non-resident.

§ 23-a. Receipts for taxes. The receiver of taxes shall issue and deliver for every tax and assessment paid to him a receipt wholly written with ink or partly printed and filled out with ink, in such form and under such system as to details, numbering, stubs, carbon copies and other details as the board of supervisors shall, subject to the approval of the tax commission, prescribe, and the same shall be furnished to the receiver by the board of supervisors and at the expense of the county.

§ 24. Duty of town clerk respecting non-resident taxpayers. The town clerk of each town shall on or before December first, nineteen hundred and twenty, make and file with the receiver of taxes of the town a correct transcript of notices filed under section seventy of the tax law, which transcript shall become part of the records of the office of the receiver of taxes, who shall thereafter proceed as if each person or corporation named thereon had filed the notice required by the preceding section of this act; and from and after the filing of said transcript the provisions of section seventy of the tax law shall no longer apply to Suffolk county.

§ 25. Disposition of interest and penalty. All sums collected by the receiver of taxes for penalty or the charges provided by this chapter shall belong to the town and shall be paid to the supervisor; and all sums, whether interest or penalty, collected by the county treasurer after the return of the tax roll and warrant shall belong to the county.

§ 26. Return by receivers of taxes of unpaid taxes. 1. Each receiver of taxes shall on or before June fifteenth in each year make return to the county treasurer of all unpaid taxes and assessments on the tax and assessment roll annexed to his warrant, which he shall not have been able to collect, verified by his affidavit as below provided, and upon the verification thereof by the county treasurer he shall be credited with the amount of such account. The return shall consist of the tax and assessment roll and warrant together with the affidavit of the receiver of taxes that the taxes and assessments therein appearing not marked paid remain unpaid.

2. After making said return and before July first in each year, each receiver of taxes shall mail a notice to each person whose name appears on said tax and assessment roll as the owner or occupant of or party in interest in a parcel or parcels of real property contained therein on which taxes or assessments appear not marked paid, at the address set forth in said tax and assessment roll. Said notice shall be substantially as follows: "The records of this office indicate that you have neglected to pay the taxes levied against real property assessed to you for the current tax year. You are hereby notified that pursuant to law the tax rolls have been returned to the county treasurer and that unless the unpaid taxes, plus interest and penalties, are paid prior to the publication of the tax sale lists which will occur soon after September first next, the tax lien against your real property will be advertised for sale in the following newspapers designated to publish tax sale lists this year, to wit: (names of papers), and such tax lien will be sold pursuant to such advertisement. For further information you must communicate with the county treasurer at Riverhead, New York, giving him your name and address and a brief description of your real property including map and lot number, if any.

§ 27. Extension of time for collection. The county treasurer upon application of any receiver of taxes or upon his own motion, may extend the time for the collection of taxes and assessments and the return of unpaid taxes and assessments in any town to a day not later than August first following, and upon such extension the receiver shall pay over all moneys collected by him, and his undertaking and the liability of the sureties thereon shall not be affected or diminished by any such extension. The receiver shall, within five days after written request of the county treasurer, render to the latter a report of the moneys collected and paid over to the date of such report with all necessary vouchers and statements supporting the same, and upon failure of the receiver to render such report within ten days after such request the county treasurer may recall the warrant of such receiver and resort to the remedies provided by the tax law for cases where the collector fails to pay over moneys collected by him, and the subsequent proceedings provided by the tax law shall be pursued by the officers charged therewith.

§ 28. School funds. After the filing of the undertaking above provided of the receiver of taxes, the town shall be responsible for the payment to each school district and other district therein, of the amount collected by the receiver of taxes for such school or other tax district.

§ 29. Apportionment of taxes. After the levy of any tax or assessment upon any lands or premises, any person or persons claiming any divided or undivided part thereof may pay such part of the tax or assessment and charge due thereon as the receiver of taxes shall determine to be the just and equitable proportion of the tax or assessment due thereon. The assessors of the town in which the said premises are situated shall apportion the assessed valuation of such lands and premises when requested by the receiver of taxes and shall certify the apportionment to him and the receiver of taxes shall base his determination upon the apportionment. The remainder of the tax, assessment and charge shall be a lien upon the residue of the lands and premises only. After the return of the warrant and tax and assessment roll to the county treasurer and before a sale for the taxes and assessments any tax or assessment returned unpaid may in like manner be apportioned by and paid to the county treasurer. After a sale for unpaid taxes and assessments and within the period fixed by law for redemption, the county treasurer may in like manner apportion the amount due upon any divided or undivided part of the premises sold and upon payment thereof allow and permit a redemption from such sale of such divided or undivided part of the premises, and thereafter the tax sale shall be of and affect only the remaining portion of said premises.

§ 30. Readjustment and compromise by board of supervisors. The board of supervisors may in its discretion, upon application to it duly made and upon certificate of the assessor or assessors as hereinafter provided, compromise and authorize the receiver of taxes or county treasurer to accept in payment a lesser sum than the face amount including any penalty of any tax or assessment which is unpaid, when it shall be made to appear by such certificate of the assessor or assessors of the town or of the tax district in which the property is situated that such tax or assessment by reason of over valuation, double assessment, erroneous area or other error, which has not been otherwise corrected without fault of the person or corporation assessed, is erroneously or illegally assessed or levied or is in fact unjust or inequitable.

The board may fix a time within which the adjusted tax or assessment shall be paid without penalty. Any deficiency resulting from adjustment or compromise of any tax or assessment shall be charged back to the town wherein the error arose and be adjusted and apportioned in the same or next ensuing tax levy as shall be just according to the extent which such town or portion thereof benefited thereby in the same manner as provided by the tax law in the case of refund of a tax erroneously or illegally assessed or levied.

§ 32. Application of tax law. The tax law shall apply and govern in all matters relating to taxation in Suffolk county not inconsistent with the provisions of this act.

§ 33. The following acts and parts of acts are hereby repealed: subdivision three of section fifty-nine of chapter sixty-two of the laws of nineteen hundred and nine, as added by chapter five hundred and nineteen of the laws of nineteen hundred and eighteen and amended by chapter one hundred and eighty-nine of the laws of nineteen hundred and nineteen; chapter one hundred and thirty-eight of the laws of nineteen hundred and ten; chapter eighteen of the laws of nineteen hundred and eleven; and chapters one hundred and forty-seven and four hundred and twenty-eight of the laws of nineteen hundred and nineteen.

§ 33-a. The provisions of sections five, twenty-two, twenty-six, forty-seven-a and forty-nine-a of this act in respect to the mailing and publishing of notices are for the benefit of taxpayers and shall be construed to be directory only and not mandatory and the failure to mail or publish such notice or failure of the addressee to receive the same shall not invalidate or affect the validity of the taxes on or the penalties imposed by law upon, or of any tax sale of, real property affected thereby.

ARTICLE 2

COLLECTION OF TAXES AND ASSESSMENTS BY SALE

§ 40. Collection of taxes and assessments shall be enforced by sale. The collection of every assessment and every tax upon real estate returned by the receivers of taxes as unpaid, with the interest and additions, shall be enforced by a sale of the real estate by the county treasurer, subject to the right as hereinafter provided of the purchaser or purchasers at such sale to change or convert such sale into a transfer of the tax lien or the right of the county to collect such taxes. Such sale shall be held within six months after the return of unpaid taxes to the county treasurer.

§ 40-a. Lien of mortgage not affected by tax sale. The lien of a mortgage, duly recorded at the time of the sale of any lands for non-payment of any tax or assessment thereon, shall not be destroyed, or in any manner affected, except as provided in this and/or the succeding section. The purchaser at any such sale, or those claiming under him, shall give to the record holder of the mortgage a written notice of such sale requiring him to pay the amount required to redeem the lands as provided in the succeeding section, within six months after the time of filing of evidence of the service of such notice with the county treasurer. Such notice may be given either personally or in the manner required by law in respect to notices of non-acceptance or non-payment of notes or bills of exchange. If redemption be not made pursuant to such notice, the mortgage shall be deemed to have been satisfied of record at the time of such sale.

Within one month after the service of any such notice, the purchaser or any person claiming under him shall file with the county treasurer a copy of the notice given, with the affidavit of a person, certified as credible by the officer before whom the affidavit is taken, that the notice was duly given and the manner in which it was given.

If the county treasurer shall be satisfied that the proper notice has been duly given, and if the premises have not been redeemed within the prescribed time, he shall give to the purchaser or those claiming under him, a certificate of non-redemption by the mortgagee, which shall include a statement of the date of sale and a statement that such notice and proof of the giving thereof, has been filed as hereinbefore provided which certificate may be recorded and filed in the office of the recording officer in which the mortgage is recorded, whereupon it shall be the duty of the recording officer to note on the margin of the record of such mortgage that it has been discharged as of the date of sale, together with a reference to the book and page in which such certificate of non-redemption has been recorded.

§ 40-b. Redemption by mortgagee. 1. The holder of any mortgage which is duly recorded at the time of the sale, may, at any time after the sale of all or any part of the mortgaged premises for unpaid taxes or assessments, and before the expiration of six months after the time of filing of the evidence of the giving of the notice required by the preceding section, or, if the notice required by such section is not given or, if evidence of the giving of such notice be not filed then at any time within thirty-six months after the sale, and not thereafter, redeem the premises so sold, or any part thereof from such sale. The redemption shall be made by filing with the county treasurer a written description of his mortgage, and by paying to the county treasurer, upon the certificate of the county treasurer, for the use of the purchaser, or those claiming under him, the same amount which such holder would be required to pay upon redemption of such premises if he were an occupant thereof. In case of failure to redeem within the time herein specified, the sale and conveyance thereof shall become absolute and the mortgagee and all other persons claiming title by virtue of any mortgage barred forever. The holder of such mortgage shall have a lien upon the premises redeemed for the amount so paid with interest from the time of payment, in like manner as if it had been included in the mortgage.

2. This section shall apply to sales made prior to March twenty-ninth, nineteen hundred fifty, as well as to sales made on or after that date, except that the holder of any mortgage on property sold for unpaid taxes prior to that date who still has a right to redeem under the statutes in effect at the time of such sale, whether or not notice to redeem was given or evidence of such notice filed, may redeem within twelve months after this act takes effect, and not thereafter.

§ 40-c. Cancellation of sales. The county treasurer shall not convey any lands sold for taxes if he shall discover before the conveyance that the sale was for any cause invalid or ineffectual to give title to the lands sold; but he shall cancel the sale and forthwith cause the purchase-money and interest thereon to be refunded out of moneys appropriated and available therefor to the purchaser, his representatives or assigns. If the error originated with the town officers the sum paid shall be a charge against the town from which the tax was returned, and the board of supervisors shall cause the same to be assessed, levied and collected and paid to the county treasurer.

If the county treasurer shall not discover that the sale was invalid until after a conveyance of the lands sold shall have been executed he may, on application of any person having any interest therein at the time of the sale, on receiving proof thereof, cancel the sale, refund out of moneys appropriated and available therefor to the purchaser, his representatives or assigns, the purchase-money and interest thereon, and recharge the town from which the tax was returned with the amount of purchase-money and interest from the time of sale which the county shall cause to be levied and paid to the county treasurer.

Where the county treasurer shall discover either before or after a conveyance that a sale to the county as provided by this article, was invalid or ineffectual as aforesaid, he shall cancel the same as aforesaid and charge or recharge the town as aforesaid but no refund shall be made. The county treasurer may also on his own motion, cancel a sale and charge or recharge the town as aforesaid, where the sale has been declared void by the courts, or where in the opinion of the county attorney filed with the county treasurer together with the evidence upon which such opinion is based, such sale would be declared void by the courts.

Nothing in this act contained shall affect or impair the power and authority of the board of supervisors or any other body or officer, as now provided by law, from compromising taxes and the payment thereof, or reducing the rates of interest or penalties now imposed by law for failure to pay any real property tax or water rate, or from correcting any erroneous assessment; but on and after the affective date of this act sales for unpaid taxes in the county of Suffolk shall be cancelled only by the county treasurer and in the manner provided by this section and sections forty-d and forty-e hereof.

§ 40-d. Abandonment of claim of title under tax deeds on cancellation of sale. Before the county treasurer shall cancel a tax sale, pursuant to the provisions of this article, and issue a certificate of cancellation, the party claiming under the tax deed issued from the sale sought to be cancelled, his heirs or assigns, shall deliver to the county treasurer an instrument of abandonment of any and all claims and interest under and by virtue of such tax deed duly executed and acknowledged in the same manner as a deed, which shall not affect his right to a refund, together with satisfactory proof that he has not conveyed the land described in such tax deed or any part thereof or interest therein. At the time of issuing the certificate of cancellation the county treasurer shall transmit such instrument of abandonment to the county clerk. The county clerk shall record such instrument of abandonment in a book of deeds in his office and index the same as though the party executing it were a grantor in a deed.

This section shall not apply to any cancellation of a tax sale and issuance of a certificate of cancellation thereof made on application of one other than the purchaser, his heirs or assigns.

§ 40-e. Setting aside cancellation of sale. The county treasurer is hereby authorized and empowered and shall, upon the application of any one whomsoever aggrieved thereby, set aside any cancellation of sale made by him or by any of his predecessors in office, in any of the following cases:

First. When such cancellation was procured by fraud or misrepresentation.

Second. When it was procured by the suppression of any material fact bearing on the case.

Third. When it was made under a mistake of fact.

Fourth. When such cancellation was made upon an application which the county treasurer or any of his predecessors in office had no jurisdiction or legal right to entertain at the time of such cancellation.

Eight days written notice of an application made under and pursuant to this section shall be served upon the person upon whose application such sale was cancelled, or his heirs or grantees, the county treasurer, and the county attorney; in case any of the parties to be served are not residents of the state of New York, or cannot after reasonable diligence be found within the state of New York, such notice may be served by the publication thereof in the two newspapers designated under this article for the publication of the advertisement of notice of sale of unpaid taxes, once in each week for three weeks immediately preceding the day upon which such application is to be made, and also by mailing a copy of said notice to each of said parties at his last known place of residence; and on or before the day of the first publication all papers upon which such application is to be made shall be filed with the county treasurer. The county treasurer shall in all cases specify the grounds upon which such cancellation is set aside, and every such cancellation set aside by the county treasurer shall in every and all respects have the same force and effect as though no cancellation thereof had ever been made.

§ 42. Advertisement of notice of unpaid taxes by county treasurer. After the receipt of the tax rolls from the town tax receivers, the county treasurer shall cause a notice to be published in two consecutive issues of one newspaper in each town of the county of Suffolk, which newspaper shall be designated by the county treasurer. Said notice to be substantially as follows:

NOTICE TO TAXPAYERS

The County Treasurer has received the tax rolls from the town tax receivers, indicating unpaid taxes therein and unless such unpaid taxes with interest and accrued penalties be paid on or before (insert date) the property against which said taxes are levied will be advertised and, on the (insert date) thereafter sold. The tax rolls will remain open for examination in the County Treasurer's office at Riverhead. Any taxpayer interested may send a brief description of his property to the County Treasurer and the amount of the unpaid tax, if any, will be forwarded to him.

.... County Treasurer

Such notice shall be published in said newspapers in a conspicuous place mainly in agate or similar type in a space not exceeding three inches. Such notice shall specify the date on which such property will be sold. The county treasurer may likewise publish said notice in one or more other newspapers published within or without the county. Failure to mail or publish such notice will not invalidate or affect the validity of any tax sale of property mentioned or described in said lists.

§ 43. Advertisement of notice of sale. The county treasurer shall, within six months after the return, cause to be published at least once a week in each week, for six successive weeks, in the two newspapers, designated for the publication of concurrent resolutions, a list of all real estate so liable to be sold for unpaid taxes and assessments and together with a notice that said real estate will be on a day specified in such notice, and the succeeding days, be sold at public auction at the county center, Riverhead, Suffolk county, New York, or such other place within the county as the treasurer designates in such notice. If the property affected is situated in a town other than that in which the newspapers designated as above required are located, those parcels so situated from such list and notice shall also be separately published in two successive issues of a newspaper in the town in which such affected property is located with such alternate newspaper to be designated by resolution of the board of supervisors. By such advertisement the owner or owners of such lands and tenements respectively shall be required to pay the amount of such tax or assessment, with the said penalties and interest thereon remaining unpaid, with the charges of such notice and advertisement, to the county treasurer, and notice shall be given by such advertisement, that if default shall be made in such payment, such lands and tenements will be sold at public auction at a day and place therein to be specified for the amount of the taxes, together with the interest, penalties and other charges thereon, then a lien on such property, and for the lowest rate of interest during the period of redemption, or until such property be redeemed, at which any person or persons shall offer to take the same; such list shall contain the name of the owner or occupant of each piece of real estate to be sold, as the same appears upon the assessment roll of the year in which such unpaid taxes were levied, and a brief description of such real estate, and the total amount of such unpaid taxes, which said total amount shall include all taxes, interest, expenses and other charges against the property for the year or years advertised.

§ 44. Copies of notice of sale to be furnished county treasurer. Each paper advertising such notice of sale shall, without additional charge, furnish and deliver to the county treasurer not less than five hundred copies of the notice of sale containing the complete list of real estate advertised in such paper. The county treasurer shall distribute such copies of the notice of sale to all applicants therefor without charge.

§ 45. Sale of property for unpaid taxes. If the owner, mortgagee or occupant of or party in interest in such real estate does not pay such tax or assessment, with the costs, additions and charges, within the period stated in such advertisement, then the county treasurer shall, without further notice, commence the sale of lands specified in such notice of sale on the day set for that purpose and continue the sale from day to day until every such lot or parcel is sold. Such lands shall be sold for an amount sufficient to pay all the taxes and assessments due thereon for the years for the taxes of which said sale shall be made with interest thereon to the time of sale, and all costs, expenses and charges accrued thereon and, subject to reductions as herein provided, said amount paid for such property shall carry and bear the maximum interest and penalties as follows: six per centum on the purchase price, if redeemed within six months of date of sale. An additional six per centum on the purchase price if redeemed after the expiration of six months and within twelve months of the date of sale. An additional six per centum on the purchase price if redeemed after the expiration of twelve months and within a period of eighteen months of date of sale. An additional six per centum on the purchase price if redeemed after the expiration of eighteen months and within a period of twenty-four months of date of sale. An additional six per centum on the purchase price if redeemed after the expiration of twenty-four months and within a period of thirty months of date of sale. An additional six per centum on the purchase price if redeemed after the expiration of thirty months and within thirty-six months of date of sale. The rate of interest at which any person or persons shall offer to take the lot or parcel of land to be sold shall be established by his bid. The rate thus established shall be the rate of interest for every period of six months or fraction thereof up to the time of the redemption of the property purchased until the expiration of three years, plus all taxes paid by the purchaser with interest thereon at six per centum per annum to the date of payment. At such sale, rates of interest shall be bid in multiples of one per centum or a flat bid of no interest whatsoever and parcels shall be sold and bid upon separately. If more than one person bids the same rate of interest, the county treasurer or person conducting such sale shall sell the parcel to whichever of such bidders as he in his sole discretion shall determine. In any case, however, and as to any parcel, the county may reject any and all bids and bid in and purchase the same for the county at a rate of interest as shall be established by resolution of the county legislature, but not to exceed the maximum rate of interest as herein provided in which event the bid of the county shall be preferred over all other bids. The county shall likewise be deemed the purchaser at the rate of interest as herein provided for of all parcels which are not sold at sale. The county legislature may by resolution exclude from such sale such parcels as it determines where the county has entered into any agreement concerning the disposition of tax liens thereon with a tax district or other person pursuant to section one hundred sixty-six-a of the tax law or other provisions of law. The foregoing rates of interest shall be applied whenever those rates are greater than the rates of interest as established in section thirteen-c of this tax act.

§ 45-a. Special provisions relating to certain tax sales heretofore held; rates of redemption. 1. All sales of real estate for unpaid taxes in the county of Suffolk in the years nineteen hundred thirty, nineteen hundred thirty-one and nineteen hundred thirty-two for unpaid taxes of the years, respectively, nineteen hundred twenty-nine, nineteen hundred thirty and nineteen hundred thirty-one, are hereby validated in so far as their validity might otherwise have been affected or may be questioned by reason of the enactment of chapter ninety-nine of the laws of nineteen hundred thirty or chapter three hundred thirty-five of the laws of nineteen hundred thirty-two, amending section one hundred fifty-two of the tax law, or any other amendment to said section. In the case of the redemption hereafter, either within the now unexpired term of any three year period of redemption or after the commencement of foreclosure proceedings, of any parcel of real estate sold at any such sale, or at the sale of real estate for unpaid taxes in such county, in the year nineteen hundred twenty-nine for unpaid taxes of the year nineteen hundred twenty-eight, the amount representing interest on the amount paid by the purchaser, or on the amount required to be realized by the sale if foreclosed by the county, to be included in the sum required to be paid to effect the redemption shall be computed and fixed in accordance with the rates established pursuant to section forty-five of this chapter as in force on March eighteenth, nineteen hundred twenty-nine, which, as applied to such sales in redemptions hereafter, are hereby established as follows: with respect to property so sold in the years nineteen hundred twenty-nine or nineteen hundred thirty, and redeemed after the commencement of foreclosure proceedings, the rate bid by the purchaser, not exceeding fifteen per centum, multiplied by six; with respect to property so sold in the years nineteen hundred thirty-one or nineteen hundred thirty-two, the rate bid by the purchaser multiplied by the number of periods of six months each, plus the fraction of such a period, if any, that shall have elapsed at the time of the redemption since the date of the sale.

2. Redemptions heretofore made of property sold at any tax sale mentioned in this section at the rates bid pursuant to section forty-five of this chapter, and the cancellation and discharge by the county treasurer of the tax for which sold, are hereby legalized, ratified and confirmed. Any claim of any party to such transaction based on alleged overpayment or underpayment shall be enforceable only by civil action against the person or corporation owing the same, if any; and this subdivision shall not be construed as creating or extinguishing or attempting to create or extinguish any such claim or a liability thereon.

3. This section shall not impair nor in anywise affect any redemption heretofore made at the rates of interest prescribed by section one hundred fifty-two of the tax law of real estate sold in the years nineteen hundred thirty, nineteen hundred thirty-one or nineteen hundred thirty-two. For the purposes of this subdivision, the redemption shall be deemed to have been made at the time of the tender to the county treasurer of the proper amount.

§ 45-b. Tax sale in November, nineteen hundred thirty-three, validated. The sale of real estate for unpaid taxes in the county of Suffolk held by the county treasurer in November, nineteen hundred thirty-three, and certificates of sale issued thereon to purchasers, including such county, are hereby validated and confirmed in so far as their validity might otherwise have been affected or may be questioned by reason of lack of statutory authority with respect to the form and substance of the notice of sale, the conditions and manner in which the several parcels were offered for sale, the basis on which bids were permitted, made and accepted, the rates of interest, from a maximum of twelve per centum down to one per centum, bid by the purchaser. With respect to any of the foregoing matters or any acts done or committed, before, during or after the sale, relating to or connected with such matters, failure to comply with any provisions of law, including other provisions of this chapter or section one hundred fifty-two of the tax law or amendments thereof, shall not affect or impair such sale and certificates. In conformity with the terms on which the several pieces or parcels were offered and accepted, and the provisions of this act, the amount of interest payable on redemption hereafter of any such piece or parcel shall be computed and determined at rates as follows: The rate thus established by the bid shall be the rate of interest for the first year, if the redemption be made within the first year; and at double that rate of interest per annum from the date of sale if the redemption be made within the second year; and at treble that rate of interest per annum from the date of sale, if the redemption be made in the third year.

§ 45-c. Tax sales in October of the years nineteen hundred forty, nineteen hundred forty-one, nineteen hundred forty-two and in November nineteen hundred forty-three, nineteen hundred forty-four, nineteen hundred forty-five, nineteen hundred forty-six, nineteen hundred forty-seven, nineteen hundred forty-eight and nineteen hundred forty-nine, validated. The sale of real estate for unpaid taxes in the county of Suffolk held by the county treasurer in October of the years nineteen hundred forty, nineteen hundred forty-one, nineteen hundred forty-two, and November nineteen hundred forty-three, nineteen hundred forty-four, nineteen hundred forty-five, nineteen hundred forty-six, nineteen hundred forty-seven, nineteen hundred forty-eight and nineteen hundred forty-nine and certificates of sale and deeds issued thereon to purchasers including such county are hereby validated and confirmed in so far as their validity might otherwise have been affected or may be questioned by reason of lack of statutory authority with respect to the form and substance of the notice of sale, conditions and manner in which the several parcels were offered for sale, the basis on which bids were permitted, made and accepted and especially insofar as there may have been any failure whatsoever to comply with all or any of the provisions of section twenty-two of the Suffolk county tax act as amended by chapter one hundred eighty-seven of the laws of nineteen hundred thirty-one.

§ 46. The county of Suffolk may purchase property at tax sale. The county of Suffolk is empowered to purchase lots or parcels of land at such tax sale, and is further empowered to accept deeds and to foreclose the certificates of sale and perform all other acts to perfect the title of real estate thus acquired. The county treasurer shall annually furnish the county legislature with a report of real estate acquired by the county at such sales, which remains unredeemed and to which the county is entitled to a deed or upon which foreclosure proceedings may be commenced. The county attorney shall conduct all foreclosure proceedings and perform all legal work necessary on behalf of the county under the supervision of the county legislature. Land thus acquired by the county may be released or sold upon terms prescribed by resolution of the county legislature by the county treasurer in the name of the county, and with respect to the sale of surplus real property such terms may include purchase money mortgages, installment contract sales or any other means of selling and financing. The county legislature may set aside parcels of land thus acquired in various parts of the county and hold the same for county purposes.

The county may, by resolution of the county legislature, transfer and assign any certificates of sales held by the county upon payment to the county of the amount of its bid with interest thereon to the date of such assignment or transfer.

§ 46-a. Notwithstanding any provision of this act to the contrary, the county may convey property or tax liens to the Suffolk County Landbank Corporation pursuant to article 16 of the not-for-profit corporation law for such consideration and on terms and conditions as the county and the landbank may determine.

§ 47. When purchasers pay the amounts of their bids; possession of premises purchased. The purchasers at such sale shall pay to the county treasurer the full amount of the bid therefor within one week from the date of such sale, and thereupon the county treasurer shall execute to each purchaser, including the county, a certificate in writing which shall contain a description of the real estate purchased, the amount paid therefor, the interest or penalty thereon at which such property was bid, the date of the sale and that the same was sold for unpaid town, county and state taxes or assessments as the case may be, the name of the owner of such property as it appears on the books, and such other information as the county treasurer shall deem expedient. Such purchaser or his heirs and assigns may, at any time after the time limited in section forty-nine and section fifty-two of this act for the redemption of such premises shall have expired, and the notice therein provided has been given, and said premises shall not have been redeemed as therein provided and title to such premises shall have been conveyed to him as herein provided, and not before, obtain actual possession of the premises by an action at law or by causing the occupant of such real estate to be removed therefrom, and the possession thereof to be delivered to him in the same manner, and in the same proceedings, and before the same officers as in a case of a tenant holding over after the expiration of his term without the permission of his landlord.

§ 47-a. Payment of delinquent taxes in installments. 1. Definitions. As used in this section:

(a) "Eligible delinquent taxes" means the combined amount of unpaid taxes, special ad valorem levies, special assessments, and any penalties and interest which have accrued and which the county has bid for pursuant to section forty-five of this act.

(b) "Eligible owner" means an owner of small business property who occupies such property for such purposes.

(c) "Small business" means property used for commercial purposes by a business, the income of which did not exceed fifty thousand dollars and which did not employ more than twenty full time employees at any time since the date on which such taxes became a lien.

(d) "Income" means the net taxable income as defined by the internal revenue code for the calendar year immediately preceding the date of application for the installment payment of eligible delinquent taxes pursuant to this section.

2. Installment payment of eligible delinquent taxes. The eligible owner may enter into an agreement with the county treasurer to pay eligible delinquent taxes in installments, as provided in this section, at a date no earlier than one year after the date on which the eligible delinquent taxes became a lien nor no later than three months prior to the last date on which the property may be redeemed pursuant to section forty-nine of this act, provided that all provisions of this section are met. The burden of proof of eligibility for the provisions of this section shall be on the applicant. The applicant shall submit documentation to the treasurer which the treasurer shall deem to be consistent with the provisions of this section and necessary to determine the eligibility of such applicant.

3. Agreement to pay installment taxes. An eligible owner shall be permitted to enter into an agreement to pay eligible delinquent taxes in installments, as provided in this section, only where:

(a) All taxes, special ad valorem levies and special assessments levied subsequent to the eligible delinquent taxes are paid prior to approval of such agreement; or

(b) Such eligible owner is not the owner of another parcel or parcels within the county against which a tax lien had been sold for unpaid taxes within three years of the date of the creation of the lien applicable to eligible delinquent taxes.

4. Agreement to pay eligible delinquent taxes in installments. The agreement to pay eligible delinquent taxes in installments shall be kept on file in the office of the county treasurer and shall be governed by the provisions of this subdivision. The agreement shall provide:

(a) The term of the agreement, which shall not exceed twenty-four months;

(b) The payment schedule, which shall be no less than bi-weekly and may be monthly, quarterly or semi-annually;

(c) The payment shall be paid in equal installments on each payment due date;

(d) The interest on the total amount of eligible delinquent taxes, less the amount of down payment made by the eligible owner, shall be one percent more than the amount as determined pursuant to section thirteen-c of this act and at such rate in effect on the date that the agreement is signed which rate shall remain constant during the period of the agreement;

(e) Where the amount of the installment is not received by the end of the fifteenth calendar day after the payment due date, a five percent charge shall be added to the amount due for that installment period;

(f) For a down payment not to exceed twenty-five percent of eligible delinquent taxes;

(g) Prepayments can only be made with the consent of the county and only in an amount equal to at least one installment sum, or any multiple thereof, and only at the time an installment payment is due; and

(h) Each installment shall be due on the same calendar date as the agreement date.

5. Default. (a) The eligible owner shall be deemed to be in default of the agreement upon:

(i) non-payment of any installment within thirty days from the payment due date;

(ii) non-payment of any tax, special ad valorem levy or special assessment by the date or date by which such tax may be paid without penalty pursuant to paragraph (c) of section thirteen of this act and which is levied subsequent to the signing of the agreement; or

(iii) sale of the subject parcel.

(b) In the event of a default, the entire unpaid balance, with interest and late charges, shall be due. The county shall have the right to enforce the collection of the remaining unpaid tax lien pursuant to this act. In the event of a default and provided that the period to redeem such property pursuant to section forty-nine of this act has, except for the provisions of this section, expired, the last day to redeem such property shall be sixty days after the date of default. In the event of a default and provided that the period to redeem such property pursuant to section forty-nine of this act has not expired, the last day to redeem such property shall be the date provided in such section.

(c) Notwithstanding section fifty-two of this act or section one thousand fourteen of the real property tax law to the contrary, notice of unredeemed real estate which is in default of the provisions of this section shall be given and published once by the treasurer at least thirty days prior to the last day to redeem such property as provided in paragraph (b) of this subdivision and the notice by first class mail to the name and address of the owner, or occupant, as shown on the assessment roll shall be given no later than such date.

(d) Where an eligible owner is in default and the county does not elect to immediately institute procedures to enforce its tax lien purchase or to obtain a tax deed, the county shall not be deemed to have waived the right to do so.

6. Notification of potential eligible owners. The county treasurer shall notify, by first class mail, all potential eligible property owners of property which is subject to a tax lien sale of the provisions of this section. Such notice shall be in the same manner and given no later than fourteen days after such personal notice is provided to the taxpayer pursuant to section one thousand two of the real property tax law.

7. Tax lien; not affected. The provisions of this section shall not affect the tax lien against the property except in the reduction of such lien and that the lien shall not be assigned, sold or foreclosed during the period of installment payments, provided that such installment

payments are not in default.

8. The treasurer is authorized and empowered to establish other terms and conditions which are consistent with and necessary to implement the provisions of this section. Such terms and conditions shall be in writing and available in the office of the treasurer.

§ 48. Two or more separate and distinct parcels of real estate may be included in one transfer. The county treasurer may include in one certificate of sale, to a purchaser at the tax sale, two or more lots or separate and distinct parcels of real estate sold to the same purchaser, provided, however, that such separate and distinct lots or parcels of real estate be offered separately at the public tax sale.

§ 49. a. Redemption of property sold for taxes. The owner of, or any person interested in, or having a lien upon, any real estate sold for taxes and assessments as aforesaid, may redeem unimproved or non-residential real estate at any time within twelve months after the date of such sale and may redeem residential real estate within thirty-six months after the date of such sale upon the following terms: If unimproved or non-residential real estate is redeemed within twelve months or if residential real estate is redeemed within thirty-six months, said redemption shall be made by paying to the county treasurer the sum for which said property was purchased with the interest or penalties thereon, at which said property was bid, calculated and added to such purchase price as provided in section forty-five hereof. If said property be redeemed after the commencement of the foreclosure proceedings the person redeeming the same shall pay in addition to the aforementioned sums the bill of costs as prescribed in section sixty-one hereof. The expenses allowed for searching in this section shall be part of the foreclosure disbursements and not in addition thereto. In case such payment be made to the county treasurer, he shall receive the same for the benefit of the holder of the tax certificate thus discharged, and shall give notice thereof to the purchaser, or the personal representative or assignee or transferee of the purchaser, by mail, addressed to such address as may have been furnished to the county treasurer. Immediately upon such payment to the county treasurer as herein provided the tax sale certificate shall be discharged of record. Upon receiving the surrender of the certificate of sale or assignment or transfer thereof or a release of the property purchased duly executed by the owner of record of such certificate of sale, the county treasurer shall pay the amount thus deposited to the person or persons who, according to records in his office, appear to be entitled thereto, or to the personal representative of such person. The county treasurer shall upon the release of the property purchased as provided in section fifty, cancel and discharge the tax upon the record.

b. The term "residential real estate" as used in this section and sections fifty-one, fifty-two and fifty-five herein shall refer to all real estate which is improved by a one, two or three family dwelling unit.

c. Waiver of interest, penalties and fees for redemption for certain persons deployed by the military. The applicable governing body or department, upon approval by the Suffolk county legislature, in its sole discretion, may permit an owner or the owner's surviving unremarried spouse of foreclosed residential real estate to redeem such real estate without interest, penalties and fees provided that:

(1) the property is the owner's primary place of residence; and

(2) the owner demonstrates that foreclosure occurred after October 7, 2001; and

(3) the foreclosure was a result of financial hardship constituting a substantial loss of income by the owner due to being 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

(4) the activation lasted for at least six contiguous months, or the owner was killed in action during such activation; and

(5) the owner provides acceptable written evidence of the requirements set forth in this subdivision to the commissioner of the department of environment and energy.

§ 49-a. Extension of period to redeem for agricultural property. 1. Definitions. As used in this section:

(a) "Agricultural property" means not less than five acres of land used in the previous two years for the production for sale of crops, livestock and livestock products as defined by section three hundred one of the agriculture and markets law, the income of which is at least five thousand dollars in each year.

(b) "Eligible owner" means the owner of agricultural property who occupies and uses such property for agricultural purposes.

2. Notwithstanding sections forty-nine, fifty-one, fifty-two and fifty-five of this act, the twelve month period to redeem agricultural property may be extended to a period of thirty-six months pursuant to the provisions of this section. The owners of agricultural property may apply to the treasurer on a form prescribed by such officer to have the period of redemption of such agricultural property which has been sold for taxes and assessments to extend the twelve month redemption period prescribed in section forty-nine of this act to thirty-six months from the date of such sale. If such application is approved by the treasurer, all references in sections forty-nine, fifty-one, fifty-two and fifty-five which refer to twelve months shall be deemed to mean thirty-six months for such agricultural property.

3. Such application shall be made by the owner of such property no earlier than the date of the tax lien sale nor later than thirty days prior to twelve months after such date. Failure to make a timely application shall bar such owner from applying for or being granted an extension of the redemption period for such delinquent taxes and assessments. The burden of proof of eligibility for the provisions of this section shall be on the applicant. The owner shall submit documentation to the treasurer which the treasurer shall deem to be relevant and consistent with the provisions of this section to determine the eligibility of such applicant. Such documentation shall include, but not be limited to, approval of an agricultural use assessment pursuant to article twenty-five-AA of the agriculture and markets law or an income tax statement showing farm income and expenses as defined by the

internal revenue code for the period since the taxes and assessments became a lien.

4. The treasurer shall notify or cause to be notified, by first class mail, all potential agricultural property owners of property which is subject to a tax lien sale or expiration of the twelve month period of redemption of the provisions of this section. Such notice will be given in the same manner and no later than fourteen days after personal notice is provided to the taxpayer pursuant to section one thousand two of the real property tax law or section fifty-two of this act, whichever is appropriate.

5. Tax lien; not affected. The provisions of this section shall not affect the tax lien against the property except in the extension of the period to redeem such property.

§ 50. Release and transfer of lots and certificates of sale. The purchaser or the owner for the time being of tax certificates of sale of such several parcels or lots shall duly execute and acknowledge, in the manner now required in the case of a deed, releases of each and every parcel or lot, which has been redeemed through the county treasurer's office or directly with the purchaser or owner for the time being of such tax certificates. Such releases shall be filed in the office of the county treasurer.

§ 51. Rights of purchasers. The amount paid by a purchaser at such tax sale, together with the progressive interest or penalties thereon, at the rate of his bid together with the costs and expenses as herein provided, shall be due and payable to such purchaser twelve months from the date of such sale of unimproved or non-residential real estate, and thirty-six months from the date of such sale of residential real estate, unless the same becomes due at an earlier date by the service of the personal notice upon the owner, occupant, mortgagee and other interested persons, as provided herein.

§ 52. Notice of unredeemed real estate; notice to redeem. 1. Notice of unredeemed real estate shall be given and published by the county treasurer at least three months before the expiration of the twelve months allowed for the redemption of unimproved or non-residential real estate sold by him for taxes and assessments, or at least three months before the expiration of the thirty-six months allowed for the redemption of residential real estate, the last publication to be at least six weeks before the expiration of such twelve months applicable to unimproved or non-residential real estate, and before the expiration of the thirty-six month period applicable to residential real estate. Notwithstanding the provisions of subdivision three of section ten hundred fourteen of the real property tax law, the county treasurer shall send the notice required by subdivision three of such section no later than the initial date of publication required by subdivision one of such section. In all other respects notice of unredeemed real estate shall be as provided in the real property tax law.

2. Whenever by any provision of the real property tax law it is provided that any notice may or shall be given or filed within a period measured by reference to the time allowed for the redemption of real estate sold for taxes and assessments or by reference to the time of the sale, such provisions shall be construed as referring to the twelve month period for redemption herein provided in respect to such sales of unimproved and non-residential real estate and thirty-six months in respect to residential real estate in Suffolk county. Notices required to be served upon occupants of real estate or others pursuant to the real property tax law in relation to the redemption of such real estate from tax sales shall state that such real estate may be redeemed upon the payment of the moneys specified by law to be paid upon the redemption of such real estate.

3. Notice shall be given by the purchaser of any real estate sold for taxes under the provisions of this act in the manner and under the terms prescribed by the real property tax law and notice to redeem from any such sale and notice to occupants shall be made and given as provided by such law. The provisions of the real property tax law relating to

redemption shall continue to apply to the matters covered thereby, except as herein otherwise provided, and except that the rate of interest to be paid upon any redemption shall be at the rates fixed by this act.

§ 53. Conveyance of property not redeemed. If such real estate, or any part thereof, be not redeemed as herein provided the county treasurer shall execute to the purchaser, including the county, its or his heirs, successors, or assigns, upon the performance by such purchaser of the conditions herein provided, and upon surrender of said certificate of sale or upon delivery or a release of such real estate to the grantee as herein provided and upon the purchaser's taking and paying for an assignment of all outstanding prior tax liens held by the county upon the premises, including all unpaid taxes appearing in the book or books which the county treasurer is authorized and empowered to compile and maintain pursuant to the provisions of chapter one hundred five of the laws of nineteen hundred twenty, and upon the filing of proof of service of notice upon owners and other interested persons as herein and in the general tax law provided, a conveyance of real estate so sold, which conveyance shall vest in the grantees an absolute estate in fee. The county treasurer shall be entitled to demand and receive from such grantee, for the use of the county, the sum of five dollars, for preparing such conveyance. Every such conveyance shall be attested by the county treasurer and the seal of the county treasurer attached thereto, and when so executed shall be presumptive evidence that the sale was regular, and also presumptive evidence that all proceedings prior to the sale, including the assessment of the lands sold, and all notices required by law to be given previous to the expiration of the time allowed by law for the redemption thereof, were regular and according to law. After three years from the date of record of any such conveyance in the Suffolk county clerk's office, such presumption shall be conclusive. Every certificate of sale or conveyance executed in pursuance of this act may be recorded in the same manner and with like effect as a deed acknowledged or proved before any officer authorized by law to take proof and acknowledgment of deeds. Two or more lots or parcels of real estate sold to the same person may be included in the same tax deed.

§ 53-a. Deed to be recorded by county treasurer. That any grantee or purchaser entitled to a deed from the county treasurer as herein set forth, shall, in addition to the payments herein before required to pay to the county treasurer an amount sufficient to record such deed in the county clerk's office. All payments for the recording of the deed shall be made payable to the county clerk. Any such conveyance shall be duly recorded by the county treasurer in the county clerk's office of Suffolk county prior to the delivery of such deed to the grantee or purchaser.

§ 54. Action by purchaser. The holder including the county of Suffolk, of any certificate of sale, heretofore or hereafter executed by the county treasurer, instead of taking a conveyance of the property purchased, or the holder of any tax deed executed by the county treasurer of Suffolk county within five years after the date thereof, may at his option recover the amount paid for such property, as in such certificate or deed mentioned with all interest, penalties, additions and expenses allowed by law, and for that purpose may maintain an action in the supreme court or in the county court of Suffolk county to sell such property. Jurisdiction of such action is hereby conferred upon said county court.

§ 55. When foreclosure action may be commenced. Except as herein otherwise provided, the action provided for in the last section may be commenced at any time after twelve months in respect to unimproved or non-residential real estate, or thirty-six months in respect to residential real estate and within eight years from the date of sale mentioned in the certificate of sale, or five years from the date of the tax deed and all the provisions of the civil practice law and rules and all other provisions of law and the rules of practice relating to actions for the foreclosure of mortgages shall apply to the action hereby authorized so far as applicable, except as herein otherwise provided. It shall be sufficient for the plaintiff to set forth in his complaint in such action a copy of or the substance of his certificate of sale or tax deed, and the interest, penalties, additions and expenses claimed by him, with a statement that the premises described in the certificate of sale or deed have not been redeemed or conveyed pursuant to the provisions of this act, and that the plaintiff elects to recover as herein provided, also that the defendants have or may have some interest in or lien upon the property affected by the action.

§ 56. Parties to the action. The plaintiff in such action shall include and join therein and may likewise recover upon all prior and subsequent certificates of sale or tax deeds dated within five years of the commencement of the action, held by him, executed by the treasurer of Suffolk county relating to the same real property in whole or in part. He may include and join in one action all such certificates of sale or tax deeds relating to two or more separate and distinct parcels of real property belonging to the same person or to two or more persons or corporations, provided, however, that all lots or parcels belonging to separate persons shall be distinctly set forth in separate paragraphs of the complaint and shall be sold under such proceedings separately. He shall make parties to the action the owner of and all other persons interested in the real property affected, or any part thereof, including the holders of all other prior and subsequent certificates of sale as shown by the records in the county treasurer's office at the time of the commencement of such action. The county of Suffolk or the people of the state may be made parties to such an action the same as a natural person and the summons shall be served on the attorney-general who shall appear on behalf of the state, and the complaint shall set forth in addition to the other matters required to be set forth by law, detailed facts showing the particular nature of the interest in or the lien on the said real property of the county of Suffolk or the people of the state of New York.

§ 57. Court shall determine and enforce all rights of parties to said action. The court shall have full power to determine and enforce in all respects the rights, claims and demands of the several parties to said action, including the rights, claims and demands of the defendants as between themselves, to direct a sale of such real property and the distribution or other disposition of the proceeds of sale. Any party to the action, including the county of Suffolk, may become the purchaser at any such sale.

§ 58. Distribution of proceeds of sale. The plaintiff and the defendants in said action, including the county of Suffolk, who are the holders of certificates of sale, shall be paid from the proceeds of sale the several amounts paid for real estate purchased as mentioned and described in the certificates of sale held by them, with all interest, penalties, additions, costs and expenses allowed by law, so far as the said proceeds shall suffice to pay the same, in the order of the lawful priority of the liens and the interest of the respective parties in and against the premises as the same may be determined in this action. It shall be sufficient for any such defendant to set forth in his answer his certificate of sale or the substance thereof with the other allegations in effect as herein provided with regard to the complaint in the action. A defendant alleging irregularity or invalidity in any tax, assessment or sale shall particularly specify in his answer such irregularity or invalidity.

§ 59. Remedies herein provided are additional. The remedy herein provided for the recovery of the amount due the purchaser by action and foreclosure shall be in addition to all other remedies allowed by law with regard to certificates of sale and tax deeds, and shall not be dependent upon them, or any of them; provided, however, that nothing in this act contained shall be held to revive or validate any claim or demand, the enforcement of which otherwise is barred by lapse of time.

§ 60. Conveyance vests absolute fee in purchaser. The conveyance made pusuant to a judgment in any action brought as herein provided, shall vest in the purchaser all right, title, interest, claim, lien and equity of redemption in and against the premises sold, of all the parties to the action, and of all persons claiming under them, or any or either of them, subsequent to the filing of a notice of the pendency of the action, or whose conveyance or encumbrance is subsequent or is subsequently recorded, except subsequent taxes and assessments, and sales on account thereof, and except taxes and assessments which were liens on the premises at the time of the filing of a notice of pendency of the action, but for the nonpayment of which no sale had been had prior thereto and any sale on account of such taxes, and all such parties and persons shall be barred and forever foreclosed by the judgment in said action of all right, title, interest, claim, lien and equity of redemption in and to the premises sold, or any part thereof, except as aforesaid. The judgment in any such action may direct the cancellation or satisfaction of record of taxes, assessments or other claims of any of the parties to the action.

§ 61. Costs and allowances. The court may in its discretion designate the sheriff of Suffolk county as the officer to make the sale of real property in any action or proceeding brought as herein provided, and the sheriff shall serve without charge. Unless the judgment otherwise directs, the officer making the sale must, out of the proceeds, first pay, as a part of the expenses of the sale, all taxes and assessments which are liens upon the property sold, and which have become such prior to or subsequent to the filing of notice of pendency of the action, and redeem the property sold from any sales for unpaid taxes and assessments, which were had subsequent to the filing of such notice of pendency of action. The plaintiff's costs and allowances, exclusive of disbursements, shall be the same as the costs and allowances now provided by the civil practice act and rules of procedure in the case of foreclosure of mortgages on real estate by action, except that there shall be no allowances by statute or by the court unless the amount recovered is in excess of five hundred dollars.

§ 62. Foreclosed tax certificate not arrears. Any party to an action to foreclose a tax certificate or tax deed or any purchaser or any party in interest may give notice of such foreclosure to the county treasurer after the sale of such property pursuant to a judgment under such proceeding, and after such notice has been duly served, the items which constituted the tax lien thus foreclosed shall not be entered by the county treasurer, or the town receiver of taxes on any bill or in any yearly assessment roll, so long as the judgment of foreclosure of such lien remains in force.

§ 63. Presumption of validity of tax. It shall be presumed that every tax levied and assessment made is valid and regular, and that all the steps and proceedings required by law were taken and had, until the contrary shall be made to appear. Any action or proceedings commenced by any person or persons to test the validity or regularity of any tax levied or assessment made shall be commenced within two years from the date of the receipt of the tax warrant by the town receiver of taxes. The invalidity or irregularity of any tax or assessment shall not be available as a defense to any action or proceeding commenced after the expiration of two years from the delivery of such warrant as aforesaid, or for the enforcement of any right or title, by virtue of any sale thereunder, unless an action or proceeding to test the validity or regularity of such tax or assessment shall have been commenced within the time hereinbefore limited for commencing the same, and shall be still pending, or such tax or assessment shall have been adjudged to be irregular and invalid.

§ 64. Reimbursement for invalid or irregular tax lien or certificate of sale. When any purchaser under such sale or his heirs or assigns, shall be unable to recover or retain possession of any real estate sold to him, by reason of any irregularity or error in the assessment of any person or property, or the levying of any tax thereon, or in any proceedings for the collection of any tax the county treasurer, with the approval of the county auditor shall reimburse the purchaser for money so paid, with interest from the time of its payment, at the rate of six per centum per annum, and thereupon the board of supervisors shall order a reassessment of any amount or sum so paid upon the same real estate or against the same person, which shall for all the purposes of this act be deemed, and taken to be, an original general county tax or assessment as of the date of such reassessment.

§ 65. Record of transfers of tax liens. The county treasurer shall enter and record in his office his proceedings upon such sales, and all certificates granted by him, and all assignments of certificates, and releases of lots authorized by section fifty hereof, and all redemptions and all proceedings whereby sales are defeated or discharged. He shall also file and record all notices of sales published by him, together with his own affidavit, or that of the publishers aforementioned of the papers in which said advertisements were published, of the publication of said notices, and all other notices which have been given by him; and he shall keep a record of all certificates and evidence made by him, under this act.

§ 66. Cancellation of void tax. When it shall be discovered that the proceedings in levying any tax, or in making any assessment, have been so irregular as to render them illegal and void, the board of supervisors may annul them, or may annul all of them, subsequent to and including the irregularity, and such board may direct the board of assessors of the town in which said property is located to levy anew such tax or assessment, or such board may direct the proceedings anew from the point where the irregularity occurred.

§ 67. Reissue of certificate of sale. If a certificate of sale shall have been lost or destroyed, the county treasurer shall, upon submission to him of satisfactory evidence of such loss or destruction, issue a duplicate of the original certificate. The evidence of loss or destruction must be in writing, proved by the oath of one or more persons to the satisfaction of the treasurer, who shall preserve the same in his office.

§ 68. Recording of tax deeds; cancellation. All tax deeds executed as herein provided may be recorded as other conveyances of land under the laws of this state. Such deeds, and also deeds issued on any prior tax sales, if not recorded in the office of the county clerk, may be returned to the county treasurer and cancelled for sufficient cause at any time. Such cancellation shall terminate all rights of the purchaser thereunder. The owner of any certificate of sale issued or any tax sale shall not be required to apply for conveyance of the land described therein within four years after the expiration of one year from the last day of sale, as required by the tax law, but may apply for and obtain such conveyance at any time prior to bringing action for foreclosure. If the owner of any certificate (except the county, and the purchaser at the tax sale who is the owner with a duly recorded title of the land sold) does not apply for a conveyance within the period of eight years from date of sale so allowed for bringing such action, the certificate shall become void, and no claim can be maintained under the purchase.

§ 69. Removal of buildings on lands sold. Any person who under such deed may enter into possession of such real estate and erect or place any building, building materials, or other property thereon, shall have the right in case he shall be ousted by any person claiming adversely to said deed, within three months after trial, judgment or ouster or rejectment, to remove said building, building materials or property from said real estate.

§ 70. County treasurer to furnish supervisors with list of arrears. Following each tax sale the county treasurer shall make and shall file with each town supervisor, on or before the first day of September of each year, a list of all property sold for unpaid taxes and assessments in such town remaining unredeemed. All sales of property for non-payment of taxes or assessments shall be considered arrears and be included in such list until the expiration of the redemption period as herein provided or until the property is foreclosed and notice hereof is received by the county treasurer as provided in section sixty-two thereof. The supervisor of each town shall thereupon place in a column provided therefor the word "arrears" after the description of each parcel of land as shown on the above mentioned list.

§ 71. Bill of taxes to show arrears. There shall be a ruled column for arrears in every tax bill rendered for taxes for lots on which said arrears or assessments may be due, or may have been sold and are still redeemable, in which shall be written opposite the entry of the description of said lot or parcel of land "Arrears" and at the bottom of said bill shall be printed "Whenever any tax or assessment shall remain unpaid for six months from February first, the property will be sold to satisfy such arrears of taxes or assessment, and all taxes and assessments up to a day to be named in the advertisement of sale. The amount of arrears may be obtained from and paid to the county treasurer."

§ 72. The validity of taxes and sales of real estate not affected. Nothing contained in this act shall be held or construed in any way as affecting the validity of the lien of any tax heretofore levied, or of any sale of lands, for the nonpayment of such taxes heretofore held.

§ 73. Affidavits of publication of necessary notices to be preserved. It shall be the duty of the county treasurer to procure, preserve and register in his office, affidavits of the publication of all the notices by this title required to be published, and such affidavits shall be presumptive proof of such publication in all the courts of this state.

§ 74. When certificate of sale deemed a tax lien. When a purchaser files an election that his purchase or tax deed shall be the purchase of the tax lien or the right of the county and of each town, school district and other district in the county to receive taxes, assessments and other liens, the certificates of sale or tax deed, held by such purchaser, shall thereafter be deemed a transfer of the tax lien, or right of the county to collect such taxes. And in proceedings to recover the amount due the holders of such certificate, as herein provided, it shall not be necessary to plead or prove any action, proceedings, right of action preceding the delivery of such certificate by the county treasurer, nor to establish the validity of the tax lien transferred by such certificate.

§ 75. Payment of taxes by purchaser; penalties thereon. The owner or holder of a certificate of sale of lots or parcels of real estate purchased at the tax sale, provided for herein, may at any time after annual return of taxes and assessments to the county treasurer by the receiver of taxes, pay to the county treasurer any such and older taxes or assessments as are a lien on such property; and the holder of such certificate making such payment of said taxes shall be entitled to and shall receive the full amount of the taxes thus paid with interest and penalties thereon from the date of payment at the same rate prescribed in section forty-five hereof, provided such purchaser shall have notified the county treasurer thereof immediately upon the payment of any such tax. Such taxes with the same interest and penalties thereon from the date of such payment as herein provided shall become a lien on said property and payable at the time of the redemption thereof, or out of the proceeds realized at the sale of said property under the foreclosure of the certificate of sale as provided in this act.

§ 76. When lands imperfectly described. When any lands are imperfectly described in any tax or assessment roll, the board of supervisors may direct the board of assessors of the town in which such property is located to correct the description. The board of assessors of the respective towns may at any time before the lands are advertised for sale for the nonpayment of tax or assessment, correct the imperfect description and not thereafter.

§ 77. Tax agent. A mortgagee of lands situated in the county, who resides out of it, may appoint an elector of the county as his tax agent. Upon the presentation of such appointment to the county treasurer, he shall file the same, and register the names and addresses of such tax agents in a book to be kept by him for that purpose.

§ 78. Short title. This act shall be known and may be cited as "The Suffolk county tax act."

*** § 34. All acts and parts of acts inconsistent herewith are hereby repealed.**

* NB Section 34 was not redesignated when article 2 was added.

*** § 35. This act shall take effect immediately, except sections fifteen to twenty-six, inclusive, and twenty-eight, twenty-nine and thirty-three,** which shall take effect on September first, nineteen hundred and twenty.

* NB Section 35 was not redesignated when article 2 was added.