



THE CITY OF NEW YORK  
OFFICE OF THE MAYOR  
NEW YORK, N.Y. 10007

December 31, 2025

Hon. Michael McSweeney  
City Clerk and Clerk of the Council  
141 Worth Street  
New York, NY 10013

**Re: Disapproval of Introductory No. 1419-A**

Dear Mr. McSweeney:

Pursuant to Section 37 of the New York City Charter, I hereby disapprove Introductory No. 1419-A, which would amend the administrative code of the city of New York, "in relation to reporting unresolved tax liens, and to repeal and replace section 11-356 of such code, relating to a temporary task force on tax liens." I am also separately disapproving Introductory No. 570-B, which would amend the administrative code of the city of New York, "in relation to creating a land bank," and Introductory No. 1407-A, which would amend the administrative code of the city of New York, "in relation to the sale of tax liens," and Introductory No. 1420-A, which would amend the administrative code of the city of New York "in relation to the transfer of tax liens to a land bank."

Int. No. 1419-A is part of a suite of bills that would alter the tax lien sale process—comprising Int. Nos. 570-B, 1407-A, 1419-A, and 1420-A—that would harm the City and local homeowners. Int. No. 1419-A would require the Department of Finance (DOF) to submit an annual report to the City Council concerning properties with unresolved tax liens, and to post a publicly-available report of the same. Although DOF currently oversees the City's unresolved tax liens, Int. No. 1420-A would require tax lien purchasers ultimately to transfer such liens to the land bank created by Int. No. 570-B. Even though the City Council's bills would create a land bank that would ultimately be the operational entity in charge of maintaining and enforcing the City's tax liens, Int. No. 1419-A would continue to require DOF to issue annual reports about unresolved tax liens. That is, Int. No. 1419-A would require DOF to be responsible for reporting upon another entity's data, creating extra bureaucracy and increasing the potential for error.

Accordingly, I hereby disapprove Introductory No. 1419-A.

Sincerely,

A handwritten signature in black ink, appearing to read "Eric Adams".

Eric Adams  
Mayor

Cc: Hon. Adrienne Adams, Speaker

Proposed Int. No. 1419-A

By Council Members Nurse, Brannan, Avilés, Williams, Banks, Lee, Stevens, Hanif, Ossé, Hudson, Louis and Farías

A Local Law to amend the administrative code of the city of New York, in relation to reporting regarding unresolved tax liens, and to repeal and replace section 11-356 of such code, relating to a temporary task force on tax liens

Be it enacted by the Council as follows:

1           Section 1. Section 11-356 of the administrative code of the city of New York is  
2   REPEALED and a new section 11-356 is added to read as follows:

3           § 11-356 Reporting on unresolved tax liens. a. Definitions. For purposes of this section,  
4   the following terms have the following meanings:

5           Date of sale. The term “date of sale” has the same meaning as set forth in subdivision e of  
6   section 11-320.

7           Inspection agencies. The term “inspection agencies” means the department of buildings,  
8   the fire department, the department of housing preservation and development, the department of  
9   sanitation, the department of environmental protection, and any other agency responsible for  
10   enforcing laws or rules regarding the habitability, maintenance, or safety of residential property.

11           Reporting measurement date. The term “reporting measurement date” means June 30 of  
12   the applicable reporting year.

13           Reporting year. The term “reporting year” means the most recent city fiscal year  
14   concluding prior to the date that a report is published pursuant to this section.

15           Unresolved tax lien. The term “unresolved tax lien” means a tax lien that, as of the reporting  
16   measurement date, has remained unsatisfied for 36 months or more after the date of sale.

17           b. Report. The commissioner of finance shall submit an annual report to the council  
18   concerning properties with an unresolved tax lien. For each reporting year, such report shall be

1 submitted to the council no later than September 30. The commissioner of finance may require as  
2 a term of the purchase agreement for a tax lien that the purchaser of such lien provide to the  
3 department of finance any information necessary to generate the report required pursuant to this  
4 subdivision. The inspection agencies shall provide the department of finance any data necessary  
5 for the generation of such report.

6 c. Required information. The report required by subdivision b of this section shall include  
7 the following information for each property with an unresolved tax lien at any time during the  
8 reporting year:

9 1. The property type, tax class, building class, borough-block-lot number, and community  
10 district as of the reporting measurement date:

11 2. Whether such unresolved tax lien was an unresolved tax lien on July 1 of the reporting  
12 year:

13 3. Whether such unresolved tax lien was an unresolved tax lien on the reporting  
14 measurement date:

15 4. Whether such unresolved tax lien was satisfied during the reporting year:

16 5. The number of consecutive fiscal years during which such tax lien remained an  
17 unresolved tax lien:

18 6. The number of inspections of such property conducted by each inspection agency during  
19 the reporting year:

20 7. The number of violations issued by each inspection agency as a result of an inspection  
21 conducted during the reporting year:

22 8. The amount of outstanding debt reflected in tax liens on the reporting measurement date:

23 9. Any reason known to the department of finance for such unresolved tax lien:

1        10. For each such unresolved tax lien:

2        (a) The amount of such unresolved tax lien as of the date of sale;

3        (b) The amount of interest and additional charges imposed between the date of sale and the  
4 reporting measurement date; and

5        (c) The amount of such tax lien that has been satisfied as of the reporting measurement  
6 date; and

7        11. For each foreclosure action commenced in the reporting year to enforce such  
8 unresolved tax lien, the outcome of such action.

9        d. Public report. Annually, no later than September 30, the commissioner shall post on the  
10 department's website a report containing the information required to be reported to the council  
11 pursuant to subdivision b of this section provided that such report shall not contain the borough-  
12 block-lot number for each property. Such report shall contain a unique identifier for each property  
13 and such identifier shall be the same for each such property in each report posted pursuant to this  
14 subdivision.

15        e. Notification to inspection agencies. Annually, no later than September 30, the  
16 commissioner of finance shall provide to the inspection agencies a list of the properties identified  
17 in the report submitted pursuant to subdivision b of this section in the same calendar year.

18        f. For purposes of carrying out the provisions of this section, the commissioner of finance  
19 shall develop and maintain a list of reasons for unresolved tax liens. The commissioner of finance  
20 shall define each reason contained in such list. Such list shall include, but need not be limited to,  
21 the following reasons: issues relating to probate or guardianship, service of process, debtor  
22 protracted litigation, protracted bankruptcy, title, and court delays.

23        § 2. This local law takes effect immediately.

**DISAPPROVED** - 3 -  
ON THE 31<sup>st</sup> OF Dec 2025  
MAYOR

I hereby certify that the above bill was passed by the Council of the City of  
New York on Thursday, December 18, 2025 receiving the following votes:

Affirmative..... 47

Negative..... 0

Abstentions..... 0

Michael M. McSweeney, City Clerk, Clerk of the Council.