



## Legislation Text

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### Int. 1171-A

By Council Members Vann, Recchia, Barron, Comrie, Jackson, James, Koo, Levin, Reyna, Richards, Rodriguez, Rose, Koppell and Fidler.

A Local Law to amend the administrative code of the city of New York, in relation to the sale of tax liens.

Be it enacted by the Council as follows:

Section 1. Subparagraph (i) of paragraph 2 of subdivision b of section 11-320 of the administrative code of the city of New York, as added by local law number 15 for the year 2011, is amended to read as follows:

(i) Such notices shall also include, with respect to any property owner in class one or class two, as such classes of property are defined in subdivision one of section eighteen hundred two of the real property tax law, an exemption eligibility checklist. The exemption eligibility checklist shall also be posted on the website of the department no later than the first business day after March fifteenth of every year prior to the date of sale, and shall continue to be posted on such website until ten days prior to the date of sale. Within ten business days of receipt of a completed exemption eligibility checklist from such property owner, provided that such receipt occurs prior to the date of sale of any tax lien or tax liens on his or her property, the department of finance shall review such checklist to determine, based on the information provided by the property owner, whether such property owner could be eligible for any exemption, credit or other benefit that would entitle them to be excluded from a tax lien sale and, if the department determines that such property owner could be eligible for any such exemption, credit or other benefit, shall mail such property owner an application for the appropriate exemption, credit or other benefit. If, within twenty business days of the date the department mailed such application, the department has not received a completed application from such property owner, the department shall mail such property owner a second application, and shall telephone the property owner, if the property

owner has included his or her telephone number on the exemption eligibility checklist.

§ 2. Subdivision b of section 11-322 of the administrative code of the city of New York, as added by local law number 15 for the year 2011, is amended to read as follows:

b. In accordance with rules promulgated by the commissioners of finance and environmental protection, a property owner, or other eligible person, as defined by rule, acting on behalf of an owner, may enter into agreements with the departments of finance and environmental protection for the payment in installments of any delinquent real property taxes, assessments, sewer rents, sewer surcharges, water rents, or any other charges that are made a lien subject to the provisions of this chapter. The proposed sale of a tax lien or tax liens on property shall be cancelled when a property owner, or other eligible person acting on behalf of an owner, enters into an agreement with the respective agency for the payment of any such lien. Such rules shall also provide that such property owners or such other eligible persons be given information regarding eligibility for real property tax exemption programs prior to entering into such agreements. As used in this subdivision, the term “other eligible person” shall include a fiduciary, as defined in paragraph three of subdivision (a) of section 11-1.1 of the estates, powers and trusts law, acting with respect to the administration of the property of an estate of a decedent who owned the real property as to which an agreement under this subdivision is sought, or on behalf of a beneficiary of such real property from such estate. Any rules promulgated in accordance with this subdivision defining “other eligible person” shall include in such definition the means by which a beneficiary of real property of the estate of a decedent who owned real property as to which an agreement under this subdivision is sought meets the definition of “other eligible person.” Such means shall include the furnishing of any death certificates or other relevant documents that substantiate the claim of a beneficiary that they are the legal owner of the property. Notwithstanding any other provision of this section, no more than one such agreement with each respective agency may be in effect for a property at any one time.

1. If payments required from a property owner, or other eligible person acting on behalf of an owner, pursuant to such an agreement are not made for a period of six months, such property owner, or such other

eligible person, shall be in default of such agreement, and the tax lien or tax liens on the subject property may be sold, provided, however, that such default may be cured upon such property owner's, or such other eligible person's, bringing all installment payments and all current charges that are outstanding at the time of the default to a current status, which shall include, but not be limited to, any outstanding interest and fees, prior to the date of sale. If such default is not cured prior to the date of sale, such property owner, and any other eligible person acting on behalf of an owner, shall not be eligible to enter into an installment agreement for the subject property for five years, unless there is a finding of extenuating circumstances by the department that entered into the installment agreement with the property owner or such other eligible person.

2. An installment agreement shall provide for payments by the property owner, or other eligible person acting on behalf of an owner, on a quarterly or monthly basis, in the discretion of the appropriate commissioner, for a period not less than eight years and not more than ten years, provided that a property owner, or other eligible person acting on behalf of an owner, may elect a period less than eight years. There shall be no down payment required upon the property owner's, or such other eligible person's, entering into the installment agreement with the respective department, but the property owner, or other eligible person acting on behalf of an owner, may elect to make a down payment.

3. Beginning January first, two thousand twelve, any property owner who has entered into an installment agreement with the commissioner of environmental protection pursuant to this subdivision and who has automated meter reading shall receive a consolidated monthly bill for current sewer rents, sewer surcharges and water rents and any payment due under such installment agreement.

4. No later than September first, two thousand eleven, the commissioners of finance and environmental protection shall promulgate rules governing installment agreements, including but not limited to, the terms and conditions of such agreements, the payment schedules, and the definition and consequences of default; no later than June first, two thousand fourteen, the commissioners of finance and environmental protection shall promulgate rules governing eligibility of owners or other eligible persons acting on behalf of owners to enter

into installment agreements.

§ 3. This local law shall take effect immediately.

T.E.2986

Amended 12-18-13