

S 3639 SQUADRON Same as [A 7966](#) Galef
Departmental Bill # 109
Department of Taxation and Finance (Internal # 2
- 2009)
ON FILE: 03/27/09 Real Property Tax Law
TITLE....Authorizes alternative means of notice of
commencement of property tax lien foreclosure, in
case where commissioner of taxation and finance
is required to get notice
03/25/09 REFERRED TO LOCAL
GOVERNMENT
05/20/09 1ST REPORT CAL.429
05/26/09 2ND REPORT CAL.
05/27/09 ADVANCED TO THIRD READING
06/03/09 PASSED SENATE
06/03/09 DELIVERED TO ASSEMBLY
06/03/09 referred to real property taxation
06/18/09 substituted for a7966
06/18/09 ordered to third reading rules cal.435
06/18/09 passed assembly
06/18/09 returned to senate
07/17/09 DELIVERED TO GOVERNOR
07/28/09 SIGNED CHAP.275

A7966 Galef Same as [S 3639](#) SQUADRON
Real Property Tax Law
TITLE....Authorizes alternative means of notice of
commencement of property tax lien foreclosure, in
case where commissioner of taxation and finance is
required to get notice
04/29/09 referred to real property taxation
06/12/09 amend and recommit to real property
taxation
06/12/09 print number 7966a
06/15/09 reported referred to ways and means
06/17/09 reported referred to rules
06/17/09 reported
06/17/09 rules report cal.435
06/17/09 ordered to third reading rules cal.435
06/17/09 amend by restoring to original print 7966
06/17/09 passed assembly
06/18/09 vote reconsidered - restored to third
reading
06/18/09 substituted by s3639
S03639 SQUADRON
03/25/09 REFERRED TO LOCAL
GOVERNMENT
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STATE OF NEW YORK

3639

2009-2010 Regular Sessions

IN SENATE

March 25, 2009

Introduced by Sen. SQUADRON -- (at request of the Department of Taxation and Finance) -- read twice and ordered printed, and when printed to be committed to the Committee on Local Government

AN ACT to amend the real property tax law, in relation to notice of commencement of real property tax lien foreclosure petitions

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

1 Section 1. Subparagraph (i) of paragraph (b) of subdivision 1 of
2 section 1125 of the real property tax law, as added by chapter 415 of
3 the laws of 2006, is amended to read as follows:
4 (i) Such notice shall be sent to each such party both by certified
5 mail and ordinary first class mail, subject to the provisions of [~~para-~~
6 ~~graph~~] subparagraph (iv) of this paragraph. The notice shall be deemed
7 received unless both the certified mailing and the ordinary first class
8 mailing are returned by the United States postal service within forty-
9 five days after being mailed. In that event, the enforcing officer or
10 his or her agent shall attempt to obtain an alternative mailing address
11 from the United States postal service. When notice is required to be
12 sent to the commissioner of taxation and finance, an alternative notice
13 may be used by the enforcing officer, in accordance with instructions
14 prescribed by the commissioner of taxation and finance.
15 § 2. This act shall take effect immediately.

EXPLANATION--Matter in italics (underscored) is new; matter in brackets [~~-~~] is old law to be omitted.

LBD09496-02-9

**NEW YORK STATE SENATE
INTRODUCER'S MEMORANDUM IN SUPPORT
submitted in accordance with Senate Rule VI. Sec 1**

BILL NUMBER: S3639

SPONSOR: SQUADRON

TITLE OF BILL:

An act to amend the real property tax law, in relation to notice of commencement of real property tax lien foreclosure petitions

PURPOSE:

This bill would allow county, city and village tax districts to provide the Commissioner of Taxation and Finance ("Commissioner") with notice of commencement of real property tax lien foreclosure proceedings by alternative means approved by the Commissioner.

SUMMARY OF PROVISIONS:

Section 1 of this bill would amend the Real Property Tax Law ("RPTL") § 1125(1)(b)(i) to allow a tax district foreclosing on a real property tax lien to provide the Commissioner with notice of commencement of the judicial proceeding by some alternative means, other than certified or first class mail, if that means has been prescribed by the Commissioner.

Section 2 of the bill provides that it would take effect immediately.

EXISTING LAW:

A tax district foreclosing on a real property tax lien must provide notice by certified and regular mail to any person whose right, title or interest in the real property was a matter of public record as of the date the list of delinquent taxes was filed. Warrants filed by the Commissioner are considered liens and fall within the definition of "light, title or interest in real property."

LEGISLATIVE HISTORY:

This is a new bill.

STATEMENT IN SUPPORT:

Currently, counties and cities serve thousands of individual real property tax lien foreclosure notices on the Department of Taxation and Finance ("Department"). This bill would authorize the Commissioner to allow local governments to use an alternative means of providing notice. That alternative could include allowing the local governments to file summaries of real property tax lien foreclosure petitions with the Commissioner, instead of serving individual notice and petitions. This measure would provide relief to local governments from an expensive and cumbersome process, without prejudice to the tax collection efforts of

the Commissioner. This bill would allow the Department and The tax districts the flexibility to agree to transmittal of the summaries by improved electronic technologies. This alternative means of notice may also assist the Department in tracking these foreclosure proceedings.

BUDGET IMPLICATIONS:

This bill would result in significant clerical and postage related savings to counties and cities.

EFFECTIVE DATE:

This bill will take effect immediately.

CHAPTER 275

AN ACT to amend the real property tax law, in relation to notice of commencement of real property tax lien foreclosure petitions

Became a law July 28, 2009, with the approval of the Governor.

Passed by a majority vote, three-fifths being present.

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. Subparagraph (i) of paragraph (b) of subdivision 1 of section 1125 of the real property tax law, as added by chapter 415 of the laws of 2006, is amended to read as follows:

(i) Such notice shall be sent to each such party both by certified mail and ordinary first class mail, subject to the provisions of [~~paragraph~~] subparagraph (iv) of this paragraph. The notice shall be deemed received unless both the certified mailing and the ordinary first class mailing are returned by the United States postal service within forty-five days after being mailed. In that event, the enforcing officer or his or her agent shall attempt to obtain an alternative mailing address from the United States postal service. When notice is required to be sent to the commissioner of taxation and finance, an alternative notice may be used by the enforcing officer, in accordance with instructions prescribed by the commissioner of taxation and finance.

§ 2. This act shall take effect immediately.

The Legislature of the STATE OF NEW YORK ss:

Pursuant to the authority vested in us by section 70-b of the Public Officers Law, we hereby jointly certify that this slip copy of this session law was printed under our direction and, in accordance with such section, is entitled to be read into evidence.

MALCOLM A. SMITH
Temporary President of the Senate

SHELDON SILVER
Speaker of the Assembly

EXPLANATION--Matter in italics is new; matter in brackets [~~-~~] is old law to be omitted.
