

Warren County Board of Supervisors

RESOLUTION NO. 502 OF 2011

Resolution introduced by Supervisors Bentley, Thomas, Monroe, Girard, Sokol, McCoy and Wood

**RESOLUTION REQUESTING THAT THE STATE LEGISLATURE
AMEND THE REAL PROPERTY TAX LAW OF THE STATE OF
NEW YORK REGARDING THE ORDER IN WHICH LIENS MUST
BE REDEEMED TO PREVENT FORECLOSURE UPON REAL PROPERTY
AND THE REQUIREMENT THAT ALL DELINQUENT TAXES BE INCLUDED
IN TAX PAYMENT INSTALLMENT AGREEMENTS**

WHEREAS, the Real Property Tax Law of the State of New York provides for the foreclosure upon real property for which taxes are not paid, said taxes becoming liens upon the property, and

WHEREAS, the aforementioned State law also provides that the liens must be redeemed in reverse chronological order, so that the lien with the most recent lien date is redeemed first and the lien with the earliest redeem date is redeemed last, and

WHEREAS, while it is not necessary for liens to be redeemed simultaneously if a property owner owns more than one parcel upon which the taxes are delinquent, the law does require the inclusion of all liens if the property owner wishes to enter into a Tax Installment Agreement in order to provide additional time in which to make tax payments and therefore save property from foreclosure actions by the taxing district, and

WHEREAS, the Legislative and Rules Committee of the Warren County Board of Supervisors has advised that the State laws as aforescribed, create circumstances which make it very difficult if not impossible for taxpayers to save their property from foreclosure and have recommended that the requirements that taxes be paid in reverse chronological order be eliminated to allow taxpayers to pay the earliest lien on the property and therefore prevent foreclosure without the necessity of paying subsequent liens at that time (subsequently there would be a foreclosure in future years if these other taxes are not paid), and

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WHEREAS, the Legislative and Rules Committee has also recommended that it not be required that all tax liens on different parcels owned by the same taxpayer be included in any Tax Installment Agreement to provide taxpayers with more flexibility to save their property, deal with the possibility of foreclosure and making payments on taxes, now, therefore, be it

RESOLVED, that the Warren County Board of Supervisors hereby adopts and approves the recommendation for statutory changes to the Real Property Tax Law for the State of New York as more specifically described in the preambles of this resolution and hereby respectfully requests that the State Legislature entertain an amendment to the Real Property Tax Law which would provide for the relief recommended herein, and be it further

RESOLVED, that the Clerk of the Board of Supervisors be, and hereby is, authorized and directed to forward copies of this resolution to Governor Andrew M. Cuomo, Senator Elizabeth O’C. Little, Assemblywoman Teresa Sayward, Susan Savage Deputy Commissioner of the Taxation and Finance Office of the Real Property Tax Services Department.