

Warren County Board of Supervisors

RESOLUTION NO. 528 OF 2014

Resolution introduced by Supervisors Monroe, Dickinson, McDevitt, Merlino and Beaty

**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 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, current law requires 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 Real Property Tax Services Committee of the Warren County Board of Supervisors maintains that the State law as aforescribed, creates 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

WHEREAS, the Real Property Tax Services Committee has also recommended modifications to

RESOLUTION No. 528 OF 2014

PAGE 2 OF 2

State law be to eliminate the requirement that all tax liens on different parcels owned by the same taxpayer be included in one Tax Installment Agreement and allow such property owners who otherwise qualify to enter into multiple Tax Installment Agreements to provide taxpayers with more flexibility, to save their property from foreclosure and make payments towards delinquent taxes, now, therefore, be it

RESOLVED, that the Warren County Board of Supervisors hereby supports 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 amendments 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, Assemblyman Daniel G. Stec, Susan E. Savage, Assistant Deputy Commissioner of the Taxation and Finance Office of the Real Property Tax Services Department, the County Attorney’s Association of the State of New York and the New York State Association of Counties.