



FINANCE, LEGAL & SAFETY COMMITTEE

May 14, 2024

10:30 a.m.

- APPROVAL OF MINUTES: April 9, 2024
- FINANCIAL
 - Safety
 - Law
- OLD BUSINESS
 - Litigation – foreclosure claims; estate claim
- NEW BUSINESS
 - Insurance
 - Contracts
 - Translation Services
 - Assigned Counsel Space Options
 - In Rem – new requirements and dates
- PERSONNEL
 - Appoint 1st Assistant County Attorney
 - Increase hours and adjust compensation for 3rd Assistant County Attorney
 - DSS Attorney Vacancy
 - Secretary to County Attorney's vacation May 21-June 4
- RESOLUTIONS
 - AUTHORIZATION TO RENEW CONTRACT WITH THOMSON REUTERS (WESTLAW) FOR A ONE YEAR SUBSCRIPTION TO WEST PROFLEX
 - ACCEPT INDIGENT LEGAL SERVICES AWARD AND AMEND 2024 BUDGET
 - APPOINT 1ST ASSISTANT COUNTY ATTORNEY LAW DEPARTMENT
 - AMEND RESOLUTION NO.187-19; INCREASE HOURS AND RATE OF PAY FOR 3RD ASSISTANT COUNTY ATTORNEY (LAW DEPARTMENT)
 - TRANSFER OF FUNDS 2024 BUDGET MODIFICATION DISTRICT ATTORNEY
 - APPORTIONING FORFEITURE OF CRIME PROCEEDS FOR DRUG ENFORCEMENT ACTIVITIES

- APPORTIONING FORFEITURE OF CRIME PROCEEDS FOR DRUG ENFORCEMENT ACTIVITIES

- PROCLAMATIONS – none
- EXECUTIVE SESSION
- ADJOURNMENT

Office of the County Attorney



FINANCE, LEGAL & SAFETY COMMITTEE

April 9, 2024

10:30 a.m.

ATTENDANCE:

Legislators: Chair Sauerbrey, Ciotoli, Standinger, Monell, Mullen, Roberts, and Brown

Staff: Legislative Clerk Haskell, County Attorney DeWind, Treasurer McFadden, Deputy Treasurer Chandler, Safety Officer Holbrook, Personnel Officer Parke, Chief Accountant Douglas, Accountant Schurter

• APPROVAL OF MINUTES:

- Legislator Ciotoli asked for a motion to approve the March 12, 2024, minutes. Legislator Mullen made the motion seconded by Legislator Brown and was unanimously carried.

• FINANCIAL:

- Legal and Safety's budgets are tracking well. Ms. Holbrook has the opportunity to complete train-the-trainer flagger training and will be doing so before summer to ensure employee safety on work sites. By completing these types of trainings Ms. Holbrook can train employees no added expense to the County.

• OLD BUSINESS:

- Litigation: A firm has been retained in regards for the In Rem lawsuits for previous year's tax sales. There are multiple cases throughout multiple counties while counties continue to wait for direction from the court and/or legislature. New York State Association of Counties (NYSAC) is now involved, and it is believed counties will be held to a three-year retro period with further direction possible in this year's budget.
- Annual trainings and Financial Disclosures for Schedule A employees: Policy reviews and attestations were due March 31 and financial disclosures are due May 15. Currently there is only a handful of employees who have not completed their annual policy review and attestation.

- NEW BUSINESS:
 - Accessible Parking Education: A resolution is being presented for a transfer of funds for the purchase of acrylic holders for educational pamphlets. This fund is not replenishing requiring judicious use of monies. However, Ms. Holbrook has collaborated with Public Health to post education information on Public Health's Facebook page alleviating the use of county funds for advertising.
 - Fair Housing: April is Fair Housing month, and a proclamation has been submitted noting this. Mr. DeWind is exploring operating a booth at the Tioga County Fair for outreach and education.
 - Monday, April 8, 2024, Ms. Holbrook arranged for National Aeronautics and Space Administration's (NASA) live stream solar eclipse footage to be broadcasted in the Hubbard auditorium allowing employees to safety watch the event.

- PERSONNEL:
 - 1st Assistant County Attorney is retiring at the end of the month. This position has been listed on the County's website and Mr. DeWind does have a succession plan in place, but it could require Mr. DeWind to assist with cases until the office is fully staffed. An audit was recently completed with recommendations made for the Social Services Legal Department.
 - Safety Officer vacation: Ms. Holbrook will be on vacation from April 26 to May 6, 2024.

- RESOLUTIONS:
 - REQUEST AND TRANSFER RESERVE FUNDS AND AMEND 2024 BUDGET; AMEND RESOLUTION NO. 193-18 AS AMENDED BY RESOLUTION NO. 45-23; AS AMENDED BY RESOLUTION NO. 255-23 AS AMENDED BY RESOLUTION NO. 296-23; AS AMENDED BY RESOLUTION NO. 366-23 ADOPTION OF TIOGA COUNTY TITLE VI PLAN, ENVIRONMENTAL JUSTICE PLAN, LIMITED ENGLISH PROFICIENCY PLAN, DATA COLLECTION PLAN, ADA TRANSITION PLAN AND EMPLOYEE TRAINING PLAN; AMEND EMPLOYEE HANDBOOK: SECTION IV. PERSONNEL RULES, SUBSECTION K. ENTITLED EQUAL EMPLOYMENT OPPORTUNITY/AFFIRMATIVE

ACTION/ADA/PWFA POLICY were moved into full Legislative Session without further questions.

- PROCLAMATIONS
 - Fair Housing
- EXECUTIVE SESSION
 - N/A
- ADJOURNMENT:
 - Legislator Ciotoli adjourned the Legal & Safety Committee at 11:04 A.M.

Respectfully submitted,

Christine Freyvogel

Secretary to the County Attorney



TIOGA COUNTY, NEW YORK

Tioga County 2024 LEGAL BUDGET REPORT

FOR 2024 12

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
A General Fund							
A1420 Law							
A1420 412706 Shared Services-At	-50,079	0	-50,079	-9,746.52	.00	-40,332.48	19.5%*
A1420 510010 Full Time	223,698	0	223,698	76,842.93	.00	146,855.07	34.4%
A1420 510020 Part Time/Temporar	40,233	0	40,233	13,820.49	.00	26,412.51	34.4%
A1420 520200 Office Equipment	450	0	450	.00	.00	450.00	.0%
A1420 540010 Advertising	635	0	635	.00	.00	635.00	.0%
A1420 540040 Books	1,500	0	1,500	26.50	.00	1,473.50	1.8%
A1420 540180 Dues	2,400	0	2,400	862.00	.00	1,538.00	35.9%
A1420 540330 Legal Fees	65,000	0	65,000	14,980.80	27,600.00	22,419.20	65.5%
A1420 540331 Legal Fees-Adolesc	2,000	0	2,000	.00	.00	2,000.00	.0%
A1420 540390 Mileage Expense	300	0	300	.00	.00	300.00	.0%
A1420 540420 Office Supplies	825	0	825	8.95	.00	816.05	1.1%
A1420 540480 Postage	150	0	150	28.17	.00	121.83	18.8%
A1420 540485 Printing/Paper	400	0	400	.00	.00	400.00	.0%
A1420 540731 Training/State Req	1,000	0	1,000	425.00	.00	575.00	42.5%
A1420 581088 State Retirement F	13,971	3,815	17,786	10,463.80	.00	7,322.12	58.8%
A1420 583088 Social Security Fr	0	15,479	15,479	7,089.89	.00	8,388.83	45.8%
A1420 584088 Workers Compensati	0	4,385	4,385	1,838.40	.00	2,546.74	41.9%
A1420 585588 Disability Insuran	0	178	178	78.30	.00	99.89	43.9%
A1420 586088 Health Insurance F	76,972	409	77,381	36,489.40	.00	40,891.81	47.2%
A1420 588988 Eap Fringe	0	58	58	24.40	.00	33.27	42.3%
TOTAL Law	379,455	24,323	403,779	153,232.51	27,600.00	222,946.34	44.8%
TOTAL General Fund	379,455	24,323	403,779	153,232.51	27,600.00	222,946.34	44.8%
TOTAL REVENUES	-50,079	0	-50,079	-9,746.52	.00	-40,332.48	
TOTAL EXPENSES	429,534	24,323	453,858	162,979.03	27,600.00	263,278.82	
GRAND TOTAL	379,455	24,323	403,779	153,232.51	27,600.00	222,946.34	44.8%

** END OF REPORT - Generated by Freyvoget, Christine **



TIOGA COUNTY, NEW YORK

Tioga County 2024 SAFETY BUDGET REPORT

FOR 2024 12

	ORIGINAL APPROP	TRANFRS/ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
CI Liability Insurance Fund							
CI8042 504 Coordinator/Safety							
CI8042 424010 Interest And Earn	0	0	0	-356.19	.00	356.19	100.0%
CI8042 510010 Fulltime	58,520	0	58,520	20,102.40	.00	38,417.60	34.4%
CI8042 540140 Contracting Servi	164,500	-160,000	4,500	2,111.50	688.50	1,700.00	62.2%
CI8042 540140 M7674 Contracting	0	170,855	170,855	44,224.25	115,775.75	10,854.88	93.6%
CI8042 540340 Literature	250	0	250	.00	.00	250.00	.0%
CI8042 540410 Nursing Supplies	2,000	0	2,000	468.55	.00	1,531.45	23.4%
CI8042 540420 Office Supplies	400	0	400	49.10	.00	350.90	12.3%
CI8042 540480 Postage	75	0	75	.64	.00	74.36	.9%
CI8042 540640 Supplies (Not off	600	0	600	348.53	.00	251.47	58.1%
CI8042 540733 Training/All Othe	3,500	0	3,500	809.00	.00	2,691.00	23.1%
CI8042 581088 State Retirement	0	4,687	4,687	2,735.80	.00	1,951.39	58.4%
CI8042 583088 Social Security F	0	2,747	2,747	1,577.09	.00	1,170.01	57.4%
CI8042 584088 Workers Compensat	0	878	878	459.60	.00	418.89	52.3%
CI8042 585588 Disability Insura	0	46	46	26.10	.00	20.37	56.2%
CI8042 586088 Health Insurance	0	18,369	18,369	10,820.50	.00	7,548.17	58.9%
CI8042 588988 Eap Fringe	0	12	12	6.10	.00	5.45	52.8%
TOTAL 504 Coordinator/Safety	229,845	37,594	267,439	83,382.97	116,464.25	67,592.13	74.7%
TOTAL Liability Insurance Fund	229,845	37,594	267,439	83,382.97	116,464.25	67,592.13	74.7%
TOTAL REVENUES	0	0	0	-356.19	.00	356.19	
TOTAL EXPENSES	229,845	37,594	267,439	83,739.16	116,464.25	67,235.94	
GRAND TOTAL	229,845	37,594	267,439	83,382.97	116,464.25	67,592.13	74.7%

** END OF REPORT - Generated by Freyvogel, Christine **

**Assigned Counsel Resource Center Options
Hurrell Harring Grant Monies Available \$97,200**

<p align="center">Option 1: Courthouse Annex 20 Court Street, Owego, NY</p>	<p align="center">Option 2: Assistant County Attorney Office/TCOB 56 Main Street, Owego, NY</p>	<p align="center">Option 3: Current ACP Office/TCOB 56 Main Street, Owego, NY</p>	<p align="center">Option 4: Village of Owego Main Street, Owego, NY</p>
<p>Available space located in the sub office of the County Clerk's Office Square Footage: 600 square feet</p> <p>Benefits: Security on site Very close proximity to the court Utilities, Cleaning, Maintenance included County owned building Revenue</p> <p>Detriments: Below ground level</p> <p>Financial Data: Base rent: \$720/month Utilities: Included in rent Security: Add camera \$1K/Included in rent Maintenance: Included in rent IT Connectivity: \$250 per month West Law Research: \$70.00 per license/mo Office Equipment: Included in ILS budget Furniture: Included in ILS budget Renovations-covered by ILS budget</p> <p>Total: Base rent \$720 plus utilities, security, and maintenance/month</p>	<p>Potential available space in Asst. COA Square Footage: 363 square feet</p> <p>Benefits: Security on site Utilities, Cleaning, Maintenance included County owned building Revenue</p> <p>Detriments: Further distance from the court</p> <p>Financial Data: Base rent: \$435/month Utilities: Included in rent Security: Add camera \$1K/Included in rent Maintenance: Included in rent IT Connectivity: \$250 per month West Law Research: \$70.00 per license/mo Office Equipment: Included in ILS budget Furniture: Included in ILS budget Renovations-covered by ILS budget</p> <p>Total: Base rent \$435 plus utilities, security, and maintenance/month</p>	<p>Potential available space-move ACP office upstairs in COB Square Footage: 340 square feet</p> <p>Benefits: Security on site Utilities, Cleaning, Maintenance included County owned building Revenue</p> <p>Detriments: Further distance from the court</p> <p>Financial Data: Base rent: \$408/month Utilities: Included in rent Security: Add camera \$1K/Included in rent Maintenance: Included in rent IT Connectivity: \$250 per month West Law Research: \$70.00 per license/mo Office Equipment: Included in ILS budget Furniture: Included in ILS budget Renovations-covered by ILS budget</p> <p>Total: Base rent \$408 plus utilities, security, and maintenance/month</p>	<p>Available space in previously utilized the Village of Owego Offices Square Footage: 2,162 square feet</p> <p>Benefits: Closer proximity to court</p> <p>Detriments: No security Major office renovation including repair to roof, repair of handicap entrance and entire office space Utilities, Cleaning, Maintenance not included in rent Interconnectivity would need to be established Parking No revenue Part-time support staff</p> <p>Financial Data: Rent: \$1,500/month Utilities: \$500/month gas and electric; \$75/water \$75/sewer per month IT Connectivity: \$250 per month Office Equipment: \$7,500 Furniture: \$7,500 Security: TBD Maintenance: TBD West Law Research: \$70.00 per license/mo Part-time Support Staff:</p> <p>Total: No revenue-all expenses cannot be covered by ILS budget</p>

S 8305-C BUDGET Same as Uni. A 8805-C Budget
 Budget Article VII (Internal # 6 - 2024)
 ON FILE: 04/18/24 Budget Bills
 TITLE....Enacts into law major components of legislation necessary to implement the state public protection and general government budget for the 2024-2025 state fiscal year

01/17/24 REFERRED TO FINANCE
 02/20/24 AMEND (T) AND RECOMMIT TO FINANCE
 02/20/24 PRINT NUMBER 8305A
 03/11/24 AMEND (T) AND RECOMMIT TO FINANCE
 03/11/24 PRINT NUMBER 8305B
 04/18/24 AMEND (T) AND RECOMMIT TO FINANCE
 04/18/24 PRINT NUMBER 8305C
 04/18/24 ORDERED TO THIRD READING CAL.841
 04/18/24 SUBSTITUTED BY A8805C

A08805

Budget AMEND=C

01/17/24 referred to ways and means
 02/20/24 amend (t) and recommit to ways and means
 02/20/24 print number 8805a
 03/12/24 amend (t) and recommit to ways and means
 03/12/24 print number 8805b
 04/18/24 amend (t) and recommit to ways and means
 04/18/24 print number 8805c
 04/18/24 reported referred to rules
 04/18/24 reported
 04/18/24 rules report cal.30
 04/18/24 ordered to third reading rules cal.30
 04/18/24 message of necessity - 3 day message
 04/18/24 passed assembly
 04/18/24 delivered to senate
 04/18/24 REFERRED TO FINANCE
 04/18/24 SUBSTITUTED FOR S8305C
 04/18/24 3RD READING CAL.841
 04/18/24 MESSAGE OF NECESSITY - 3 DAY MESSAGE
 04/18/24 PASSED SENATE
 04/18/24 RETURNED TO ASSEMBLY
 04/19/24 delivered to governor
 04/23/24 signed chap.55

A8805-C Budget Same as Uni. S 8305-C BUDGET
 Budget Article VII (Internal # 6 - 2024)
 Budget Bills
 TITLE....Enacts into law major components of legislation necessary to implement the state public protection and general government budget for the 2024-2025 state fiscal year

01/17/24 referred to ways and means
 02/20/24 amend (t) and recommit to ways and means
 02/20/24 print number 8805a
 03/12/24 amend (t) and recommit to ways and means
 03/12/24 print number 8805b
 04/18/24 amend (t) and recommit to ways and means
 04/18/24 print number 8805c
 04/18/24 reported referred to rules
 04/18/24 reported
 04/18/24 rules report cal.30
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 04/18/24 3RD READING CAL.841
 04/18/24 MESSAGE OF NECESSITY - 3 DAY MESSAGE
 04/18/24 PASSED SENATE
 04/18/24 RETURNED TO ASSEMBLY
 04/19/24 delivered to governor
 04/23/24 signed chap.55

BUDGET BILL

Amd Various Laws, generally

Enacts into law major components of legislation necessary to implement the state public protection and general government budget for the 2024-2025 state fiscal year; establishes the crime of assault on a retail worker (Part A); establishes the crime of fostering the sale of stolen goods as a class A misdemeanor (Part B); adds to the list of specified offenses that constitutes a hate crime (Part C); authorizes the governor to close correctional facilities upon notice to the legislature (Part D); suspends the transfer of monies into the emergency services revolving loan fund from the public safety communications account for the 2024-2025 and 2025-2026 state fiscal years (Part E); enacts the New York State Judicial Security Act to increase the safety and security of judges and their immediate families; permits eligible individuals to request that the chief administrator of the court order entities to cease making certain personal information public; establishes the offenses of aggravated harassment of a judge (Part F); relates to enforcement of certain provisions of the cannabis law by the office of cannabis management and localities (Part G); relates to notifying municipalities of the filing of certain applications and that proof of notification must be provided at the time of application; authorizes the issuance of temporary permits for the sale of beer, wine, cider, mead and/or braggot, and liquor at outdoor or indoor gatherings, functions or events (Part H); relates to establishing a temporary wholesale permit (part I); extends provisions of law relating to the powers of the state liquor authority (Part J); extends provisions relating to liquidator's permits and temporary retail permits (Part K); provides for paid prenatal personal leave (Part M); provides that nonjudicial officers and employees of the unified court system hired after July 1, 2025, and employees of the assembly, the senate, joint legislative employees of the assembly and the senate and certain employees of the executive branch hired after July 1, 2025, shall not be subject to the withholding of five days salary on their first five payment dates (Part Q); relates to county-wide shared services; provides for the administration of certain monies by the secretary of state; relates to unexpended fund balances incurred for the incorporation if a village is not incorporated (Part U); provides for reforms to the local government efficiency grant program (Part W); extends provisions authorizing retail licensees for on-premises consumption to sell and deliver alcoholic beverages for off-premises consumption (Part Y); includes harassment of certain employees of a transit agency

1 an assigned duty on, or directly related to, the operation of a train or
 2 bus, cleaning of a train or bus station or terminal, assisting custom-
 3 ers, checking traffic, the sale or collection of tickets, passes, vouch-
 4 ers, or other revenue media for use on a train [or], bus, or ferry or
 5 maintenance or cleaning of a train, a bus, a ferry, or bus station or
 6 terminal, signal system, elevated or underground subway tracks, transit
 7 station structure, including fare equipment, escalators, elevators and
 8 other equipment necessary to passenger service, commuter rail tracks or
 9 stations, train yard or revenue train in passenger service, a ferry
 10 station, or such city marshal, school crossing guard, traffic enforce-
 11 ment officer, traffic enforcement agent, prosecutor as defined in subdi-
 12 vision thirty-one of section 1.20 of the criminal procedure law, regis-
 13 tered nurse, licensed practical nurse, public health sanitarian, New
 14 York city public health sanitarian, sanitation enforcement agent, New
 15 York city sanitation worker, emergency medical service paramedic, or
 16 emergency medical service technician is performing an assigned duty; or
 17 § 3. This act shall take effect on the ninetieth day after it shall
 18 have become a law.

19

PART AA

20 Section 1. Subparagraph (iii) of paragraph (c) of subdivision 2 of
 21 section 722.23 of the criminal procedure law, as added by section 1-a of
 22 part WW of chapter 59 of the laws of 2017, is amended to read as
 23 follows:

24 (iii) the defendant unlawfully engaged in [~~sexual intercourse, oral~~
 25 ~~sexual conduct, anal sexual conduct~~] vaginal sexual contact, oral sexual
 26 contact, anal sexual contact, or sexual contact as defined in section
 27 130.00 of the penal law.

28 § 2. This act shall take effect on the same date and in the same
 29 manner as chapter 777 of the laws of 2023, as amended, takes effect.

30

PART BB

31 Section 1. Subdivision 4 of section 467 of the real property tax law,
 32 as separately amended by section 1 of part B of chapter 686 and chapter
 33 738 of the laws of 2022, is amended to read as follows:

34 4. Every municipal corporation in which such real property is located
 35 shall notify, or cause to be notified, each person owning residential
 36 real property in such municipal corporation of the provisions of this
 37 section. The provisions of this subdivision may be met by a notice or
 38 legend sent on or with each tax or PILOT bill to such persons reading
 39 [~~"You may be eligible for senior citizen tax exemptions. Senior citizens~~
 40 ~~have until month....., day....., year....., to apply for such~~
 41 ~~exemptions. For information please call or write....," followed by the~~
 42 ~~name, telephone number and/or address of a person or department selected~~
 43 ~~by the municipal corporation to explain the provisions of this section]~~
 44 substantially as set forth in subdivision one-c of section nine hundred
 45 twenty-two of this chapter. Each cooperative apartment corporation
 46 shall notify each tenant-stockholder thereof in residence of such
 47 provisions as set forth herein. Failure to notify, or cause to be noti-
 48 fied any person who is in fact, eligible to receive the exemption
 49 provided by this section or the failure of such person to receive the
 50 same shall not prevent the levy, collection and enforcement of the
 51 payment of the taxes or PILOT on property owned by such person. A second

1 copy of the notice required by this subdivision shall be sent thirty
2 days prior to the filing deadline.

3 § 2. Subdivision 12 of section 905 of the real property tax law, as
4 added by chapter 167 of the laws of 2018, is amended to read as follows:

5 12. Surplus. Any surplus funds remaining after the sale of a property
6 at a tax foreclosure for unpaid code violations shall be returned to the
7 former owner of the property in a manner as provided under local law.
8 ~~[This provision shall not apply to a sale of a property at a tax fore-~~
9 ~~closure due to unpaid taxes. If a property has both unpaid taxes and~~
10 ~~unpaid code violations on the same tax levy and is auctioned at a tax~~
11 ~~foreclosure the amount of the surplus funds returned to the former owner~~
12 ~~shall be proportionate to the amount of unpaid code violations owed in~~
13 ~~the total amount of debt owed to the city of Buffalo.]~~ For the purpose
14 of this section, "surplus funds" shall mean the balance of money
15 received after auction of a property at a tax foreclosure sale minus the
16 amount owed for code violations and the costs and attorneys' fees
17 incurred in the collection of the fees by the city.

18 § 3. Section 922 of the real property tax law is amended by adding a
19 new subdivision 1-c to read as follows:

20 1-c. Each statement of taxes pertaining to residential property shall
21 contain or be accompanied by a notice or legend reading substantially as
22 follows: "IF YOU ARE A SENIOR CITIZEN, A PERSON WITH A PHYSICAL DISABIL-
23 ITY AND/OR A VETERAN, YOU MAY BE ENTITLED TO A PARTIAL EXEMPTION FROM
24 PROPERTY TAXES. Eligible homeowners have until (insert date) to apply
25 for such exemptions. For further information please call or write the
26 assessor's office" followed by the telephone number and address of that
27 office.

28 § 4. Subdivision 1 of section 1102 of the real property tax law, as
29 amended by chapter 532 of the laws of 1994, is amended to read as
30 follows:

31 1. "Charges" or "legal charges" means:

32 (a) the cost of the mailing or service of notices required or author-
33 ized by this article;

34 (b) the cost of publication of notices required or authorized by this
35 title;

36 (c) the amount of any interest and penalties imposed by law;

37 (d) the cost of recording or filing legal documents required or
38 authorized by this article; ~~and~~

39 (e) the cost of appraising a parcel for the purpose of determining the
40 existence and amount of any surplus pursuant to section eleven hundred
41 ninety-six of this article;

42 (f) the reasonable and necessary cost of any search of the public
43 record required or authorized to satisfy the notice requirements of this
44 article, and ~~the~~ other reasonable and necessary expenses ~~[for legal~~
45 ~~services of]~~ incurred by a tax district in connection with a proceeding
46 to foreclose a tax lien, including but not limited to administrative,
47 auction and reasonable attorney fees and/or costs associated with the
48 foreclosure process; provided, that: (i) a charge of up to [one] either
49 two hundred fifty dollars per parcel, or two percent of the sum of the
50 taxes, interest and penalties due on the parcel, whichever is greater,
51 shall be deemed reasonable and necessary to cover the combined costs of
52 such searches and ~~[legal expenses]~~ the other reasonable and necessary
53 costs and expenses delineated in this paragraph, and such an amount may
54 be charged without substantiation, even if salaried employees of the tax
55 district performed ~~[the search or legal]~~ some or all of such services;
56 and (ii) a tax district may charge a greater amount with respect to one

1 or more parcels upon demonstration to the satisfaction of the court
2 having jurisdiction that such greater amount was reasonable and neces-
3 sary; and

4 ~~[(f)]~~ (g) the amount owed to the tax district by virtue of a judgment
5 lien, a mortgage lien, or any other lien held by the tax district that
6 is not a delinquent tax lien.

7 (h) Charges shall be deemed a part of the delinquent tax for purposes
8 of redemption and determination of surplus.

9 § 5. Subdivision 1 of section 1123 of the real property tax law, as
10 amended by chapter 579 of the laws of 1995, is amended to read as
11 follows:

12 1. ~~[Twenty-one]~~ Eighteen months after lien date, or as soon thereafter
13 as is practicable, the enforcing officer shall execute a petition of
14 foreclosure pertaining to those properties which remain subject to
15 delinquent tax liens; provided, however, that in the case of property
16 which is subject to a three or four year redemption period, such peti-
17 tion shall be executed ~~[thirty-three or forty-five]~~ thirty or forty-two
18 months after lien date, respectively, or as soon thereafter as is prac-
19 ticable.

20 § 6. The sixth undesignated paragraph of subdivision 3 of section 1124
21 of the real property tax law, as amended by chapter 532 of the laws of
22 1994, is amended to read as follows:

23 Last day for redemption: The last day for redemption is hereby fixed
24 as the day of (here insert a date at least [~~three~~]
25 six months after the date of the first publication of this notice).

26 § 7. Section 1125 of the real property tax law is amended by adding a
27 new subdivision 2-a to read as follows:

28 2-a. In the case of residential property as defined by section eleven
29 hundred eleven of this article, such notice shall also either include or
30 be accompanied by the homeowner warning notice described by section
31 eleven hundred forty-four of this article.

32 § 8. The real property tax law is amended by adding a new section 1135
33 to read as follows:

34 § 1135. Application for surplus. In lieu of filing an answer to the
35 foreclosure proceeding, any person claiming surplus arising from a tax
36 district's enforcement of delinquent property taxes shall have the right
37 to file with the clerk in whose office the report of sale is filed at
38 any time before the confirmation of the report of sale, a written notice
39 of such claim, stating the nature and extent of their claim and the
40 address of the claimant or the claimant's attorney.

41 § 9. Paragraph (d) of subdivision 2 of section 1136 of the real prop-
42 erty tax law, as amended by chapter 532 of the laws of 1994, is amended
43 to read as follows:

44 (d) In directing any conveyance pursuant to this subdivision, the
45 judgment shall direct the enforcing officer of the tax district to
46 prepare and execute a deed conveying title to the parcel or parcels of
47 real property concerned. Such title shall be full and complete in the
48 absence of an agreement between tax districts as herein provided that it
49 shall be subject to the tax liens of one or more tax districts. Upon the
50 execution of such deed, the grantee shall be seized of an estate in fee
51 simple absolute in such parcel unless the conveyance is expressly made
52 subject to tax liens of a tax district as herein provided, and all
53 persons, including the state, infants, incompetents, absentees and non-
54 residents, who may have had any right, title, interest, claim, lien or
55 equity of redemption in or upon such parcel, shall be barred and forever
56 foreclosed of all such right, title, interest, claim, lien or equity of

1 redemption. Nothing contained herein shall be construed to preclude any
2 such person from filing a claim pursuant to section eleven hundred thir-
3 ty-five or title six of this article for a share of any surplus that may
4 be attributable to the sale of such parcel.

5 § 10. Subdivision 3 of section 1136 of the real property tax law, as
6 amended by chapter 532 of the laws of 1994, is amended to read as
7 follows:

8 3. When no answer has been interposed. (a) The court shall make a
9 final judgment awarding to such tax district the possession of any
10 parcel of real property described in the petition of foreclosure not
11 redeemed as provided in this title and as to which no answer is inter-
12 posed as provided herein. In addition thereto such judgment shall
13 contain a direction to the enforcing officer of the tax district to
14 prepare, execute and cause to be recorded a deed conveying to such tax
15 district full and complete title to such parcel.

16 (b) Alternatively, at the request of the enforcing officer, the court
17 may make a final judgment authorizing the enforcing officer to prepare,
18 execute and cause to be recorded a deed conveying full and complete
19 title to such parcel directly to a party other than the tax district,
20 without the tax district taking title thereto.

21 (c) Upon the execution of such deed, the tax district, or the grantee
22 as the case may be, shall be seized of an estate in fee simple absolute
23 in such parcel and all persons, including the state, infants, incompe-
24 tents, absentees and non-residents who may have had any right, title,
25 interest, claim, lien or equity of redemption in or upon such parcel
26 shall be barred and forever foreclosed of all such right, title, inter-
27 est, claim, lien or equity of redemption. Nothing contained herein
28 shall be construed to preclude any such person from filing a claim
29 pursuant to section eleven hundred thirty-five or title six of this
30 article for a share of any surplus that may be attributable to the sale
31 of such parcel.

32 § 11. Section 1136 of the real property tax law is amended by adding
33 a new subdivision 4 to read as follows:

34 4. (a) Notwithstanding any other provision of law to the contrary,
35 when a parcel is subject to a judgment of foreclosure issued pursuant to
36 this section but has not yet been conveyed to a third party, the tax
37 district may, at its discretion, convey title to the parcel back to the
38 former owner or owners, or to the successor or successors in interest if
39 any, upon payment of the taxes, penalties, interest and other lawful
40 charges owed to the tax district, subject to the provisions of paragraph
41 (b) of this subdivision.

42 (b) If immediately prior to the issuance of the judgment of foreclo-
43 sure, any other person had any right, title, interest, claim, lien or
44 equity of redemption in or upon such parcel, the deed conveying the
45 parcel back to the former owner or owners, or to their successor or
46 successors in interest, shall state that the conveyance shall become
47 subject to the right, title, interest, claim, lien or equity of redemp-
48 tion of any other person that had been extinguished by the judgment of
49 foreclosure, once such right, title, interest, claim, lien or equity of
50 redemption has been reinstated nunc pro tunc pursuant to the provisions
51 of this paragraph. Upon the execution of such deed, the tax district
52 shall cause a copy thereof to be filed with the court, which shall
53 direct the reinstatement of any such right, title, interest, claim, lien
54 or equity of redemption in such parcel nunc pro tunc.

55 § 12. Article 11 of the real property tax law is amended by adding a
56 new title 3-A to read as follows:

TITLE 3-A

HOMEOWNER BILL OF RIGHTS AND RELATED PROVISIONSSection 1142. Homeowner bill of rights.1144. Homeowner warning notices.1146. Repayment plans.1148. Assistance to vulnerable populations.

§ 1142. Homeowner bill of rights. Any owner of a residential property, as defined in section eleven hundred eleven of this article, who occupies such property as their primary residence, shall have the following rights:

1. Notwithstanding any other general, special, or local law, local tax act, code, rule, regulation, or charter provision to the contrary, to not have exemptions removed or waived for nonpayment of property taxes, except to the extent otherwise provided in section one hundred seventy-one-w of the tax law and any other general law that explicitly authorizes the removal of an exemption due to the nonpayment of taxes;

2. To be informed of the amount of tax due, the number of tax years for which the parcel has been in arrears, the date on which the redemption period ends, the accepted forms of payment, the location where payments shall be made, and the contact information for the responsible taxing authority, provided that a claim by an owner that they were not so informed shall not constitute a valid defense to a foreclosure proceeding;

3. To receive homeowner warning notices pursuant to section eleven hundred forty-four of this title;

4. In the event that their primary residence is foreclosed upon, to receive a share of any surplus resulting from the sale of the property in the manner provided by law;

5. To be charged interest at a rate no higher than the maximum allowable statutory interest rate for unpaid property taxes;

6. To enter into installment plans or repayment plans for purposes of paying delinquent taxes where locally authorized;

7. For owners who are senior citizens who are receiving a senior citizens exemption, an enhanced STAR exemption or an enhanced STAR credit, to receive a grace period of five business days to pay their taxes without interest in a local government that has opted to grant such an extension to such persons;

8. In the event that their primary residence is foreclosed upon, to have all debts related to delinquent taxes owed on such primary residence extinguished upon the foreclosure, except when they have reacquired title pursuant to subdivision four of section eleven hundred thirty-six of this article; provided, however, that nothing contained herein shall be construed to preclude a tax district from bringing an action against a former owner to recover reasonable costs incurred in acting pursuant to law to remove, abate or mitigate unsafe conditions and/or nuisances that were present on the property at the time of foreclosure, including but not limited to the demolition of unsafe structures and the elimination of fire and health hazards where warranted.

§ 1144. Homeowner warning notices. 1. (a) In the case of residential property as defined by section eleven hundred eleven of this article, when personal notice of the commencement of a foreclosure proceeding is mailed pursuant to section eleven hundred twenty-five of this article, such notice shall include or be accompanied by the homeowner warning notice described by paragraph (b) of this subdivision. Provided, however, that in a tax district that does not enforce delinquent taxes pursu-

1 ant to this article, such homeowner warning notice shall be sent when
2 the foreclosure proceeding is commenced.

3 (b) Such notice shall be in substantially the following form:
4 "YOU MAY BE AT RISK OF FORECLOSURE ON A PROPERTY TAX LIEN. PLEASE READ
5 THE FOLLOWING NOTICE CAREFULLY.

6 As of (enter date), your property taxes have not been paid for the
7 following years and amounts each year: (enter years and amounts)

8 The total needed to pay off all tax arrears as of the date of this
9 notice is: (enter amount due)

10 Under New York State law, we are required to send you this notice to
11 inform you that you are at risk of losing your home.

12 Attached to this notice is a list of government approved housing coun-
13 seling agencies in your area which provide free counseling. You can also
14 call the NYS Office of the Attorney General's Homeowner Protection
15 Program (HOPP) toll-free consumer hotline to be connected to free hous-
16 ing counseling or legal services in your area at 1-855-HOME-456 (1-855-
17 466-3456), or visit their website. A statewide listing by county is also
18 available at the website of the New York State Department of Financial
19 Services. Qualified free help is available; watch out for companies or
20 people who charge a fee for these services.

21 Housing counselors from New York-based agencies listed on the website
22 above are trained to help homeowners who are having problems making
23 their tax payments and can help you find the best option for your situ-
24 ation.

25 If you wish, you may also contact our office directly to discuss
26 possible payment plans and other options.

27 While we cannot assure that a mutually agreeable resolution is possi-
28 ble, we encourage you to take immediate steps to try to achieve a resol-
29 ution.

30 The longer you wait, the fewer options you may have.

31 If you have not taken any actions to resolve this matter within ninety
32 days from the date this notice was mailed, we may commence legal action
33 or other remedies against you to foreclose the tax lien, which may even-
34 tually result in eviction from your home.

35 Under New York State law, you may be barred from entering into a
36 payment plan or from being permitted to make any payment to save your
37 home after the "Redemption Date". In your case, the "Redemption Date" is
38 tentatively set as (enter date).

39 IMPORTANT: You have the right to remain in your home until you receive
40 a court order telling you to leave the property; however, you may lose
41 the right to continue ownership of your home after the Redemption Date.
42 If a foreclosure action is filed against you in court, you still have
43 the right to remain in the home until a court orders you to leave.

44 This notice is not an eviction notice, and a foreclosure action has
45 not yet been commenced against you.

46 You should also be aware that if you are a senior citizen, a person
47 with a physical disability and/or a veteran, you may be entitled to a
48 partial exemption from property taxes. If you are not already receiving
49 one or more of these exemptions and would like information about the
50 eligibility and application requirements, please contact your local
51 assessor's office."

52 (c) In a tax district that does not pursue foreclosure when property
53 is owned by a person receiving one of more of the exemptions listed in
54 such notice, a sentence reading substantially as follows shall be added:
55 "If you are currently receiving one or more of these exemptions, please
56 contact us immediately so that we may suspend the foreclosure."

1 2. A failure of the owner to receive such notice shall not prevent the
2 collection and enforcement of the payment of the taxes on property owned
3 by such person.

4 3. Such notice may be accompanied by a list of housing counseling
5 agencies that serve the county in which the property is located, includ-
6 ing the last known addresses and telephone numbers of such agencies. The
7 department of financial services shall make available on its website a
8 listing, by county, of such agencies. The enforcing officer shall use
9 such lists to meet the requirements of this section.

10 4. Such notice shall also include or be accompanied by a statement,
11 set forth in each of the twelve most common non-English languages spoken
12 by limited-English proficient individuals in the state, based on the
13 data in the most recent American Community Survey published by United
14 States Census Bureau, advising them that a translated version of this
15 notice, or a detailed summary thereof, may be found on the website of
16 the New York state office of general services. This requirement may be
17 satisfied by posting a statement in each such language that is substan-
18 tially equivalent to the following: "YOU MAY BE AT RISK OF FORECLOSURE
19 ON A PROPERTY TAX LIEN. To see this notice in (insert the name of the
20 applicable language), go to (insert the applicable URL address)."

21 § 1146. Repayment plans. 1. The governing body of a tax district is
22 hereby authorized and empowered to enact and amend a local law providing
23 that in the case of primary residences with a tax delinquency greater
24 than five hundred dollars but less than thirty thousand dollars or such
25 other limit as may be provided by such local law, the property owner
26 shall be permitted to enter into a repayment plan to cure a tax delin-
27 quency at any time until the date of redemption.

28 2. The term of the repayment plan shall be twelve, eighteen, twenty-
29 four, or thirty-six months, at the option of the owner. The amount due
30 under the agreement shall be paid, as nearly as possible, in equal
31 amounts on each payment due date. The amount of each such payment shall
32 be determined by dividing the amount due by the number of required
33 installment payments.

34 3. The owner shall be deemed to be in default of a payment plan agree-
35 ment pursuant to this section upon the occurrence of any of the follow-
36 ing events:

37 (a) Any payment due under the repayment plan is not made within
38 forty-five days from the payment due date;

39 (b) Any tax levied after the owner entered into the repayment plan is
40 not paid by the payment due date;

41 (c) The subject property is sold; or

42 (d) The total principal amount in arrears exceeds thirty thousand
43 dollars or such higher amount as may have been set by local law, ordi-
44 nance or resolution.

45 4. In the event of a default in payments, and after service of a twen-
46 ty-day notice of default, the tax district shall have the right to
47 require the entire unpaid balance, with interest, to be paid in full.

48 § 1148. Assistance to vulnerable populations. 1. Every notice of
49 unpaid taxes, notice of arrears included in tax statements, personal
50 notice of commencement of foreclosure proceeding or tax lien sale must
51 include information about a housing counseling agency or agencies funded
52 by the New York state office of the attorney general's homeowner
53 protection program in the region in which the property is located.

54 2. Upon receiving a return of unpaid taxes pursuant to section nine
55 hundred thirty-six of this chapter or a comparable provision of law, the
56 enforcing officer shall send a list of the names, addresses and tele-

1 phone numbers, if available, of the residential property owners included
2 on such return to a housing counseling agency or agencies funded by the
3 New York state office of the attorney general's homeowner protection
4 program in the region where the property is located, so that such agency
5 may make the homeowner aware of free foreclosure prevention services and
6 options available to the parties.

7 § 13. Section 1166 of the real property tax law, as amended by chapter
8 532 of the laws of 1994, subdivision 1 as amended by chapter 500 of the
9 laws of 2015, is amended to read as follows:

10 § 1166. Real property acquired by tax district; right of sale. 1.
11 Whenever any tax district shall become vested with the title to real
12 property, and whenever an enforcing officer shall have been authorized
13 to sell and convey real property directly to another party, by virtue of
14 a foreclosure proceeding brought pursuant to the provisions of this
15 article, such tax district or enforcing officer is hereby authorized to
16 sell and convey [the] such real property [~~so-acquired~~], which shall
17 include any and all gas, oil or mineral rights associated with such real
18 property, either with or without advertising for bids, notwithstanding
19 the provisions of any general, special or local law.

20 2. No such sale shall be effective unless and until such sale shall
21 have been approved and confirmed by a majority vote of the governing
22 body of the tax district, except that no such approval shall be required
23 when the property is sold at public auction to the highest bidder.

24 3. The provisions of title six of this article shall govern the
25 distribution of any surplus attributable to such sales.

26 § 14. The real property tax law is amended by adding a new section
27 1194-a to read as follows:

28 § 1194-a. Administration of surplus in connection with tax lien sales.
29 Real property tax liens owned by third parties, including those tax
30 liens sold pursuant to former title three of article fourteen of this
31 chapter or pursuant to a special or local law or charter shall only be
32 enforced in the manner described in this section:

33 1. Upon written application and the surrender of the tax lien certifi-
34 cate of sale, a treasurer's deed may be issued vesting in the tax lien
35 certificate holder an absolute estate in fee, subject to all claims the
36 taxing jurisdiction or state may have thereon for taxes, liens or encum-
37 brances, if (a) a New York state licensed real estate appraiser conducts
38 an appraisal of the property prior to the issuance of the deed to estab-
39 lish the property's fair market value and (b) the property's appraised
40 value does not exceed the outstanding amount due to the tax lien holder.
41 The tax district shall levy the cost of conducting the appraisal as a
42 lien upon the property to be collected along with any other pending
43 taxes, liens, or encumbrances; or

44 2. Notwithstanding any other law to the contrary, after the applicable
45 redemption period has elapsed, an action to foreclose a tax sale certifi-
46 cate issued pursuant to former title three of article fourteen of this
47 chapter or pursuant to a local law or charter may be commenced and main-
48 tained pursuant to this title.

49 3. Notwithstanding any other law to the contrary, when a tax lien has
50 been sold to a third party, the lienholder shall send a homeowner warn-
51 ing notice in the manner provided by section eleven hundred forty-four
52 of this article at least one hundred eighty days prior to making appli-
53 cation for a treasurer's deed or commencing a foreclosure proceeding, as
54 the case may be.

55 4. Notwithstanding the foregoing provisions of this section, in a city
56 with a population of one million or more, real property tax liens owned

1 by third parties shall be enforced in the manner provided by the admin-
2 istrative code of such city.

3 § 15. Article 11 of the real property tax law is amended by adding a
4 new title 6 to read as follows:

5 TITLE 6

6 DISTRIBUTION OF SURPLUS

7 Section 1195. Definitions.

8 1196. Determination of existence and amount of surplus.

9 1197. Claims for surplus.

10 § 1195. Definitions. In addition to the definitions set forth in
11 section eleven hundred two of this article, for purposes of this title:

12 1. "Former homeowner" means a person or persons who lost title to
13 and/or ownership of residential property due to a tax foreclosure.

14 2. "Public sale" means a sale resulting from a public auction
15 conducted in accordance with the provisions of section two hundred thir-
16 ty-one of the real property actions and proceedings law.

17 3. "Surplus" means the net gain, if any, realized by the tax district
18 upon the sale of tax-foreclosed property, as determined in the manner
19 set forth in section eleven hundred ninety-six of this title. Where no
20 such gain was realized, no surplus shall be attributable to that sale.

21 4. "Tax-foreclosed property" means a parcel as to which a judgment of
22 foreclosure has been issued pursuant to section eleven hundred thirty-
23 six of this article.

24 § 1196. Determination of existence and amount of surplus. 1. (a)
25 Within forty-five days after the sale of tax-foreclosed property, the
26 enforcing officer shall determine whether a surplus is attributable to
27 such sale and if so, the amount thereof. Subject to the provisions of
28 subdivision two of this section, such determination shall be made by
29 ascertaining the sum of the total amount of taxes due plus interest,
30 penalties and other charges as defined by section eleven hundred two of
31 this article, and subtracting such sum from whichever of the following
32 is applicable:

33 (i) where the sale was a public sale, the amount to be so subtracted
34 shall be the amount paid for the property;

35 (ii) where the sale was not a public sale, the amount to be so
36 subtracted shall be either (A) the full value of the property as shown
37 on the most recent tax roll, (B) if available, an appraisal prepared by
38 a licensed New York state appraiser that establishes the full value of
39 the property as of the date of the transfer of title, or (C) the full
40 value of the property as of the date of the transfer of title as deter-
41 mined by such other valuation method as the enforcing officer reasonably
42 determines will result in just compensation to the former owner and
43 other parties whose interests were extinguished by the foreclosure.

44 (b) For purposes of this subdivision, where the enforcing officer has
45 been notified that the tax district intends to retain tax-foreclosed
46 property for a public use, the property shall be deemed to have been
47 sold on the date that the enforcing officer was so notified, and the
48 enforcing officer shall determine the existence and amount of a surplus
49 relative to such property in the manner provided by subparagraph (ii) of
50 paragraph (a) of this subdivision.

51 2. Notwithstanding the provisions of subdivision one of this section,
52 when a tax district has sold or conveyed tax-foreclosed property to a
53 land bank, a housing development agency or another public entity, and
54 such sale or conveyance was not the result of a public sale, or when a
55 tax district has determined to retain tax-foreclosed property for a

1 public use, no surplus shall be payable if all of the following condi-
2 tions are satisfied:

3 (a) prior to such sale, conveyance or determination, the property had
4 been offered for sale at two separate public auctions conducted at least
5 three months apart from one another.

6 (b) both auctions had been conducted in full compliance with the
7 provisions of section two hundred thirty-one of the real property
8 actions and proceedings law.

9 (c) the minimum acceptable bid at each auction had been set at an
10 amount no greater than the sum of the taxes due plus interest, penalties
11 and other charges, and

12 (d) no qualifying bids were received for the property at either
13 auction.

14 3. (a) If the enforcing officer determines that no surplus is attrib-
15 utable to the sale, such enforcing officer shall submit a report to the
16 court describing the circumstances of the sale, stating that no surplus
17 was attributable to the sale and demonstrating how the enforcing officer
18 reached that conclusion.

19 (b) If the enforcing officer determines that a surplus is attributable
20 to the sale, such enforcing officer shall submit a report to the court
21 describing the circumstances of the sale, stating that a surplus was
22 attributable to the sale, and demonstrating how the amount of the
23 surplus was determined. Such surplus shall be paid to the court there-
24 with. Within ten days of submitting such report, the enforcing officer
25 shall notify the former property owner that a surplus was attributable
26 to the sale of such property, that such surplus has been paid into
27 court, and that the court will notify the interested parties of the
28 procedure to be followed in order to make a claim for a share of the
29 surplus.

30 (c) Where the enforcing officer's determination of surplus is based
31 upon such enforcing officer's estimate of the property's value, the
32 enforcing officer's report to the court shall set forth an explanation
33 of how this estimate was made, including the evidence upon which it was
34 based.

35 4. Upon approval by the court of the enforcing officer's report, the
36 tax district shall have no further responsibilities in relation to the
37 parcel or any surplus attributable thereto, except to the extent the
38 court directs otherwise pursuant to section eleven hundred ninety-seven
39 of this title.

40 § 1197. Claims for surplus. 1. Any person who had any right, title,
41 interest, claim, lien or equity of redemption in or upon a parcel imme-
42 diately prior to the issuance of the judgment of foreclosure may file a
43 claim with the court having jurisdiction for a share of any surplus
44 resulting from the sale of such property. Such claims shall be adminis-
45 tered and adjudicated, and such surplus shall be distributed, in the
46 same manner as in an action to foreclose a mortgage pursuant to article
47 thirteen of the real property actions and proceedings law, subject to
48 the provisions of this section.

49 2. (a) Where the property was sold by a public sale, the amount paid
50 for the property shall be accepted as the full value of the property.
51 No party may maintain a claim for surplus or any other claim or action
52 against the tax district on the basis that the amount paid for the prop-
53 erty did not fairly represent the property's value.

54 (b) Where the property was sold by other than a public sale, a claim-
55 ant may make a motion, upon notice to the enforcing officer, for the
56 surplus to be recalculated on the basis that the property's full value

1 on the date of the sale was substantially higher than the value used to
2 measure the surplus pursuant to subparagraph (ii) of paragraph (a) of
3 subdivision one of section eleven hundred ninety-six of this title. If
4 the court or its referee finds that a preponderance of the evidence
5 supports the claimant's position, the court may direct the enforcing
6 officer to recalculate the surplus based upon the property's value as
7 determined by the court or referee. The court may further direct the
8 enforcing officer to pay the difference into court to be distributed as
9 required by this section.

10 3. Where the court has appointed a referee to preside over the
11 proceedings pursuant to subdivision two of section thirteen hundred
12 sixty-one of the real property actions and proceedings law, it shall not
13 be necessary for such referee to make a report of such proceedings; nor
14 shall it be necessary for the court to confirm by order or otherwise
15 such proceedings.

16 4. In the case of residential property, if at the time of the confir-
17 mation of the report of sale, no former homeowner has filed a claim for
18 surplus, and there are surplus proceeds that remain to be distributed,
19 the proceeding shall remain open for at least three years from the
20 confirmation of the report of sale, or for such longer period as the
21 court may direct. If a former homeowner should file a claim for surplus
22 during such period, the court shall proceed as if it had been timely
23 filed.

24 5. At the conclusion of such proceedings, any surplus funds that have
25 not been claimed shall be deemed abandoned but shall be paid to the tax
26 district, not to the state comptroller, and shall be used by the tax
27 district to reduce its tax levy.

28 6. To the extent the provisions of article thirteen of the real prop-
29 erty actions and proceedings law are inconsistent with the provisions of
30 this article, the provisions of this article shall govern.

31 § 16. Subparagraph (B) of paragraph 7 of subsection (eee) of section
32 606 of the tax law, as amended by section 1 of subpart D of part Z of
33 chapter 59 of the laws of 2022, is amended to read as follows:

34 (B) Notwithstanding any provision of law to the contrary, the names
35 and addresses of individuals who have applied for or are receiving the
36 credit authorized by this subsection may be disclosed to assessors,
37 county directors of real property tax services, ~~and~~ municipal tax
38 collecting officers and enforcing officers within New York state. In
39 addition, such information may be exchanged with assessors and tax offi-
40 cial from jurisdictions outside New York state if the laws of the other
41 jurisdiction allow it to provide similar information to this state. Such
42 information shall be considered confidential and shall not be subject to
43 further disclosure pursuant to the freedom of information law or other-
44 wise.

45 § 17. Subdivision (c) of section 6 of chapter 602 of the laws of 1993
46 amending the real property tax law relating to the enforcement of the
47 collection of delinquent real property taxes and to the collection of
48 taxes by banks, as amended by chapter 562 of the laws of 2021, is
49 amended to read as follows:

50 (c) A village which conducted a tax sale in 1993 pursuant to section
51 1454 of the real property tax law is hereby authorized to adopt a local
52 law without referendum, no later than September 1, 1994, providing that
53 the collection of taxes that shall become liens on or after January 1,
54 1995 and on or before December 31, ~~2024~~ 2027 shall be enforced pursu-
55 ant to title 3 of article 14 of the real property tax law, as the same
56 shall have been in effect on the last day preceding the effective date

1 of this act. A copy of such local law shall be filed with the state
2 board of equalization and assessment no later than October 1, 1994.
3 Provided, however, that on and after the effective date of the chapter
4 of the laws of 2024 that amended this subdivision, the enforcement of
5 delinquent taxes in a village that has adopted such a local law shall
6 also be subject to the provisions of section 1194-a of the real property
7 tax law.

8 § 18. Severability clause. If any clause, sentence, paragraph, subdivi-
9 sion, section or subpart contained in any part of this act shall be
10 adjudged by any court of competent jurisdiction to be invalid, such
11 judgment shall not affect, impair, or invalidate the remainder thereof,
12 but shall be confined in its operation to the clause, sentence, para-
13 graph, subdivision, section or subpart contained in any part thereof
14 directly involved in the controversy in which such judgment shall have
15 been rendered. It is hereby declared to be the intent of the legislature
16 that this act would have been enacted even if such invalid provisions
17 had not been included herein.

18 § 19. This act shall take effect immediately and shall be deemed to
19 have been in full force and effect on and after May 25, 2023, provided
20 that:

21 1. (a) In a taxing jurisdiction that enforces delinquent taxes pursu-
22 ant to article 11 of the real property tax law, where a tax-foreclosed
23 property has been sold on or after May 25, 2023 and prior to the effec-
24 tive date of this act, the enforcing officer of the tax district shall
25 have six months from the effective date of this act to submit to the
26 court the report required by section 1194-a of the real property tax law
27 as added by section fourteen of this act regarding the existence and
28 amount of surplus and to pay such surplus to the court.

29 (b) In a taxing jurisdiction that enforces delinquent taxes pursuant
30 to a county charter, city charter, administrative code or special law,
31 as authorized by a local law adopted pursuant to section 1104 of the
32 real property tax law, the provisions of such county charter, city char-
33 ter, administrative code or special law shall continue to apply therein
34 without regard to the provisions of this act, provided that such county
35 charter, city charter, administrative code or special law provides a
36 mechanism for former owners and other parties whose interests were
37 extinguished by the foreclosure of a delinquent tax lien to claim
38 surplus. If the county charter, city charter, administrative code or
39 special law applicable to the taxing jurisdiction does not provide a
40 mechanism for claiming surplus, the taxing jurisdiction is hereby
41 authorized to adopt a local law providing that surplus shall be adminis-
42 tered therein in the manner provided by title 6 of article 11 of the
43 real property tax law, as added by section fifteen of this act. Such a
44 local law shall remain in effect until repealed or until the applicable
45 county charter, city charter, administrative code or special law is
46 amended to provide a mechanism for claiming surplus, whichever is soon-
47 er. As used in this paragraph, the term "surplus" shall have substan-
48 tially the same meaning as set forth in section 1195 of the real proper-
49 ty tax law, as added by section fifteen of this act, provided, however,
50 that in a city with a population of one million or more, such term shall
51 mean the difference, if any, after subtracting: (A) the sum of the
52 amount of the delinquent tax lien on a property and any foreclosure
53 costs from (B) the proceeds of the sale of such property pursuant to a
54 foreclosure by the taxing jurisdiction; and provided further, that in
55 such a city, the term "foreclosure costs" means the sum of the "charges"
56 as defined by section 1102 of the real property tax law, as amended by

1 section four of this act, and any other amounts specifically identified
2 in such charter, code or special law as due and payable upon foreclo-
3 sure.

4 (c) In any taxing jurisdiction, where a tax-foreclosed property was
5 sold prior to May 25, 2023, a claim for surplus attributable to such
6 sale may be maintained if and only if a proceeding to compel such tax
7 district to distribute such surplus to the petitioner or petitioners had
8 been initiated pursuant to subdivision 1 of section 7803 of the civil
9 practice law and rules, such proceeding was commenced in a timely manner
10 as provided by section 217 of such chapter, and such proceeding was
11 still active on the effective date of this act.

12 (d) For purposes of this paragraph, the term "taxing jurisdiction"
13 means a municipal corporation with the power to enforce delinquent real
14 property tax liens.

15 2. Section seventeen of this act shall take effect immediately and
16 shall be deemed to have been in full force and effect on and after July
17 26, 1994.

18

PART CC

19 Section 1. Section 106 of the alcoholic beverage control law is
20 amended by adding a new subdivision 16 to read as follows:

21 16. A person holding a retail on-premises license for a movie theatre,
22 other than a license for a movie theatre that meets the definitions of
23 restaurant and meals, and where all seating is at tables where meals are
24 served, shall:

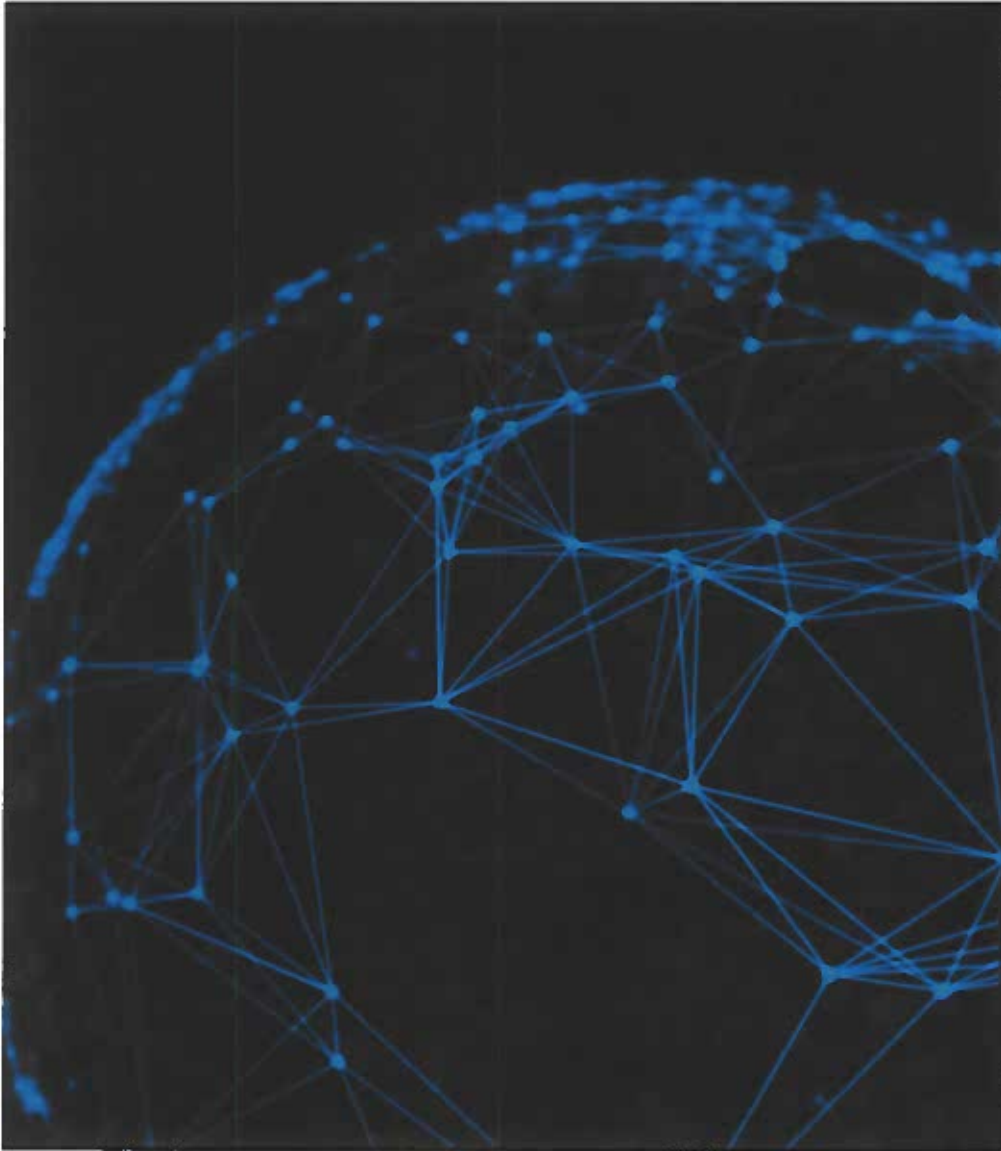
25 (a) for every purchase of an alcoholic beverage, require the purchaser
26 to provide written evidence of age as set forth in paragraph (b) of
27 subdivision two of section sixty-five-b of this chapter; and

28 (b) allow the purchase of only one alcoholic beverage per transaction;
29 and

30 (c) not commence the sale of alcoholic beverages until one hour prior
31 to the start of the first motion picture, and cease all sales of alco-
32 holic beverages after the conclusion of the final motion picture.

33 § 2. Subdivision 6 of section 64-a of the alcoholic beverage control
34 law, as amended by chapter 475 of the laws of 2011, is amended to read
35 as follows:

36 6. No special on-premises license shall be granted except for premises
37 in which the principal business shall be (a) the sale of food or bever-
38 ages at retail for consumption on the premises or (b) the operation of a
39 legitimate theatre, including a motion picture theatre that is a build-
40 ing or facility which is regularly used and kept open primarily for the
41 exhibition of motion pictures for at least five out of seven days a
42 week, or on a regular seasonal basis of no less than six contiguous
43 weeks, to the general public where all auditorium seating is permanently
44 affixed to the floor and at least sixty-five percent of the motion
45 picture theatre's annual gross revenues is the combined result of admis-
46 sion revenue for the showing of motion pictures and the sale of food and
47 non-alcoholic beverages, or such other lawful adult entertainment or
48 recreational facility as the liquor authority, giving due regard to the
49 convenience of the public and the strict avoidance of sales prohibited
50 by this chapter, shall by regulation classify for eligibility. [Nothing
51 contained in this subdivision shall be deemed to authorize the issuance
52 of a license to a motion picture theatre, except those meeting the defi-
53 nition of restaurant and meals, and where all seating is at tables where
54 meals are served.]



CHANGES TO THE RPTL ARTICLE 11



Effective Immediately & retroactive to
May 25, 2023

Public Notices

Must put a Notice on the back of tax bill per §922, 1.c Senior citizen, physical disability, and/or veteran may be eligible for partial exemption...

This year we must send 2 warning notices and housing counselor options. Sending one in May and another in July. The homeowner warning notice (per §1144) is for residential parcels only.

Every notice of unpaid taxes, must include a notice of arrears on tax bill. Personal notice of commencement of foreclosure must include info about the 3 regional housing counseling agencies in our area.

The notice must also include a statement that the notice is published in 12 of our region's most common non-English languages and this must be posted on our website as well.

Upon return of unpaid taxes enforcing officer send list of names, addresses of residential property owners with returned unpaids to housing counseling agencies in the region.

Petition

- 18 months after the lien date the enforcing officer shall file a petition. (Down from 24 months)
- The redemption period is **6 months** after the date of the first publication of the petition (in our case **February 11, 2024**) (The old redemption date period was 3 months from the mailing of the petition)
- The new redemption date this year is **August 11, 2024**.
- In the Future we must change when we file the foreclosure petition and when the Petition is published.
- For the 2023 Delinquent Tax Year we would file the petition on July 1, 2024, then send out Petition before January 1, 2025.
- We will publish petition on or close to January 1st as possible

Charges

Allowed to charge:

- Cost of mailing
- Cost of publication
- Interest & Penalties
- Recording/filing fees
- Cost of appraisals
- \$250 for title searches and legal services or 2% of the sum of taxes, interest, and penalties due on the parcel for administrative, auction, reasonable attorney fees, title searches, and/or costs associated with the foreclosure process
- Amount owed to tax district by a judgment lien, mortgage lien, or any other lien held by tax district that is not a delinquent tax lien” (Mowing and Demolition Fees as examples)

Auction

This year the auction will have to be pushed back a month due to the new redemption date. Possibly an auction in September.

Added subdivision: allows county at their discretion to convey parcel back to prior owner(s) or successor(s) in interest upon payment of taxes, penalties, interest and other lawful charges. Deed must contain language to reinstate any right, title, interest, claim, lien or equity of redemption of any other person that had been extinguished by the judgment of foreclosure retroactively to correct the earlier ruling

Surplus

Any party with the right to claim surplus may file with the court clerk (where report of sale filed) a written notice of such claim, stating nature and extent of their claim and address of claimant or claimant's attorney

- Within 45 days after sale of, enforcing officer determines if there is a surplus and the amount by subtracting sum of taxes due plus interest, penalties and other charges from the amount paid for the property at a public auction
- Once court approves enforcing officer's report, county has no further responsibility
- Enforcing officer will have 6 months to report and pay surplus from sales subsequent to May 25, 2023 and prior to effective date to the court

REFERRED TO: LEGAL/FINANCE COMMITTEE

RESOLUTION NO. -24 AUTHORIZATION TO RENEW CONTRACT WITH THOMSON REUTERS (WESTLAW) FOR A ONE YEAR SUBSCRIPTION TO WEST PROFLEX

WHEREAS: The County is desirous of renewing a contract with Thomson Reuters (Westlaw) for a subscription to their legal research service starting July 1, 2024, through June 2025 at a cost of \$12,324.12; and

WHEREAS: The services provided through this subscription will be utilized by personnel in the County Attorney's office, Public Defender's office, District Attorney's office, and Department of Social Services; therefore be it

RESOLVED: That the County Attorney is authorized to execute a renewal contract with Thomson Reuters for a one-year subscription to WEST PROFLEX legal research services for the period of July 1, 2024 through June 2025 at a cost of \$12,324.12.

REFERRED TO: FINANCE/LEGAL COMMITTEE

RESOLUTION NO. -24 ACCEPT INDIGENT LEGAL SERVICES AWARD AND AMEND 2024 BUDGET

WHEREAS: The Assigned Counsel Administrator's Office has been awarded an Indigent Legal Services Grant (C140049) in the amount of \$123,804.00; and

WHEREAS: The Tioga County ILS was awarded \$123,804.00 from 01/01/24 through 12/31/26; and this funding now needs to be appropriated; and

WHEREAS: New York State Indigent Legal Services refused to extend \$2,779.55 from Grant #10 so the appropriation needs to be adjusted to \$121,024.45; therefore be it

RESOLVED: That the ILS Grant #14 of \$121,024.45 be appropriated and the 2024 Budget be amended as follows:

Revenue Account: A1173 430260 State Aid- Indigent Grant \$ 121,024.45

Expense Account: A 1173 510010 Full Time Salary	\$ 52,000.00
A 1173 510020 Part Time Salary	\$ 28,220.45
A 1173 520200 Office Equipment	\$ 4,150.00
A 1173 540040 Books	\$ 3,000.00
A 1173 540140 Contracted Services	\$ 6,000.00
A 1173 540280 Investigations	\$ 12,000.00
A 1173 540420 Office Supplies	\$ 1,650.00
A 1173 540620 Software Expense	\$ 2,500.00
A 1173 540700 Transcripts	\$ 6,504.00
A 1173 540733 Training/All Other	\$ 1,700.00
A 1173 583088 Social Security Fringe	\$ 878.36
A 1173 584088 Workers Comp. Fringe	\$ 2,389.92
A 1173 588988 EAP Fringe	\$ 31.72

And be it further

RESOLVED: That available funds at year-end of the original \$121,024.45 be carried forward into future years until used.

REFERRED TO: FINANCE, LEGAL AND SAFETY COMMITTEE
PERSONNEL COMMITTEE

RESOLUTION NO. -24 APPOINT 1ST ASSISTANT COUNTY ATTORNEY
LAW DEPARTMENT

WHEREAS: Legislative approval is required for any appointments made to a Management/Confidential position; and

WHEREAS: Due to the announced retirement of the current 1st Assistant County Attorney as of April 30, 2024, the County Attorney has implemented a succession plan; and

WHEREAS: The County Attorney has determined Mari Townsend to be a qualified candidate; therefore be it

RESOLVED: That in accordance with Tioga County's Civil Service Rules, Ms. Townsend shall serve a probationary period of twelve to twenty-six weeks; and be it further

RESOLVED: That the County Attorney is hereby authorized to appoint Mari Townsend to the title of 1st Assistant County Attorney effective May 20, 2024, at an annual Management/Confidential salary of \$100,000.00.

REFERRED TO: FINANCE, LEGAL AND SAFETY COMMITTEE
PERSONNEL COMMITTEE

RESOLUTION NO. -24 AMEND RESOLUTION NO.187-19;
INCREASE HOURS AND RATE OF PAY FOR
3RD ASSISTANT COUNTY ATTORNEY
(LAW DEPARTMENT)

WHEREAS: Tioga County has an interest in providing sufficient County Attorney staff to cover all necessary court appearances; and

WHEREAS: Resolution No. 187-19 created the part-time position of 3rd Assistant County Attorney to which the County Attorney was authorized to hire Thomas Coulson at an hourly rate of pay up to an annual maximum of \$5,000; and

WHEREAS: Due to the announced retirement of the current 1st Assistant County Attorney as of April 30, 2024, the County Attorney has a need to increase the hourly rate of pay and remove the annual maximum of the 3rd Assistant County Attorney position; therefore be it

RESOLVED: That the County Attorney is hereby authorized to amend Resolution No. 187-19 and remove the annual maximum of \$5000 from the 3rd Assistant County Attorney position effective May 20, 2024; and be it further

RESOLVED: That the 3rd Assistant County Attorney's hourly rate of pay shall be increased to \$45.00 and shall be paid from DSS Account No. A6010 510020 Part-time effective May 20, 2024.

REFERRED TO: FINANCE/LEGAL COMMITTEE

RESOLUTION NO. -24 TRANSFER OF FUNDS
2024 BUDGET MODIFICATION
DISTRICT ATTORNEY

WHEREAS: The District Attorney's Office has a need for a ProBook 450 G9 Business Laptop, a portable computer, for Assistant District Attorneys to take with them to local courts to document the proceedings; and

WHEREAS: Amending of Budget and Transfer of Funds requires Legislative approval; therefore be it

RESOLVED: That the District Attorney's 2024 budget be modified and the following sums be transferred from within the District Attorney's budget to cover the costs of said office furnishings.

From: A1165.540480	Postage	\$799.69
To: A1165.520090	Computer	\$799.69

REFERRED TO: FINANCE/LEGAL COMMITTEE
LEGISLATIVE WORKSESSION

RESOLUTION NO. -24 APPORTIONING FORFEITURE OF CRIME PROCEEDS FOR
DRUG ENFORCEMENT ACTIVITIES

WHEREAS: Resolution No. 239-20 established a system for the disposal of property, the order of priority of disbursements and the restrictions on the use of both pre-conviction and post-conviction forfeitures of crime proceeds; and

WHEREAS: Tioga County has received \$4831.00 from a drug forfeiture case; and

WHEREAS: It is agreed the funds shall be divided between the agencies involved in the investigation in accordance with Section 1349 of the Civil Practice Laws and Rules; and

WHEREAS: Distribution details are as follows:

Restitution to Broome County Drug Task Force for Buy Money	\$250.00
Tioga County District Attorney's Office (15%)	\$687.15
Tioga County Sheriff's Department (2%)	\$ 91.62
Broome County Drug Task Force (3%)	\$137.43
NYS Office of Alcoholism and Substance Abuse Services (OASAS)	\$1465.92
Tioga County Sheriff's Department (36.375%)	\$799.84
Broome County Drug Task Force (38.625%)	\$849.32
Tioga County District Attorney's Office (25%)	<u>\$549.72</u>
	\$4831.00

And

WHEREAS: Appropriation of funds and budget modifications require Legislative approval; therefore be it

RESOLVED: That funding be appropriated as follows:

FROM:	A1165-426250 Forfeiture of Crime Proceeds	\$ 2864.96
	A1165-426260 Forfeiture of Crime Proceeds Restricted	\$ 1074.58
	A3110-426260 Forfeiture of Crime Proceeds Restricted	\$ 91.62
	A3110-426250 Forfeiture of Crime Proceeds	\$ 799.84
TO:	A1165-540335 Asset Forfeiture Expense	\$ 2864.96
	A1165-540336 Asset Forfeiture Expense-Restricted	\$ 1074.58
	A3110-540336 Asset Forfeiture Expense-Restricted	\$ 91.62
	A3110-540335 Asset Forfeiture Expense	\$ 799.84

REFERRED TO: FINANCE/LEGAL COMMITTEE
LEGISLATIVE WORKSESSION

RESOLUTION NO. -24 APPORTIONING FORFEITURE OF CRIME PROCEEDS
FOR DRUG ENFORCEMENT ACTIVITIES

WHEREAS: Resolution No. 239-20 established a system for the disposal of property, the order of priority of disbursements and the restrictions on the use of both pre-conviction and post-conviction forfeitures of crime proceeds; and

WHEREAS: Tioga County has received \$1200.00 from a drug forfeiture case; and

WHEREAS: It is agreed the funds shall be divided between the agencies involved in the investigation in accordance with Section 1349 of the Civil Practice Laws and Rules; and

WHEREAS: Distribution details are as follows:

Tioga County District Attorney's Office (15%)	\$180.00
Owego Police Department (5%)	\$ 60.00
NYS Office of Alcoholism and Substance Abuse Services (OASAS)	\$384.00
Owego Police Department (75%)	\$432.00
Tioga County District Attorney's Office (25%)	<u>\$144.00</u>
	\$1200.00

And

WHEREAS: Appropriation of funds and budget modifications require Legislative approval; therefore be it

RESOLVED: That funding be appropriated as follows:

FROM:	A1165-426250 Forfeiture of Crime Proceeds	\$ 960.00
	A1165-426260 Forfeiture of Crime Proceeds Restricted	\$ 240.00
TO:	A1165-540335 Asset Forfeiture Expense	\$ 960.00
	A1165-540336 Asset Forfeiture Expense-Restricted	\$ 240.00