

LOCAL LAW NO. "B" FOR 2021

A LOCAL LAW OF THE COUNTY OF ALBANY PROVIDING FOR REDUCTION OF THE REDEMPTION PERIOD TO ONE YEAR FOR RESIDENTIAL PROPERTY LOCATED WITHIN A LOCAL MUNICIPALITY WHICH HAS BEEN DETERMINED BY IT PURSUANT TO NEW YORK STATE REAL PROPERTY TAX LAW SECTION 1111-a (SUBD. 2 (B)) TO BE VACANT AND ABANDONED

Introduced: 2/8/21

By Mr. Peter, Ms. McLaughlin, Messrs. A. Joyce, Feeney, Beston, Ms. Chapman, Messrs. Clay, Cleary, Commisso, Ms. Cunningham, Messrs. Domalewicz, Efekoro, Ethier, R. Joyce, Kuhn, Ms. Lekakis, Mr. Mayo, Mss. McLean Lane, Plotsky, Messrs. Reidy, Reinhardt, Ricard, Ward, Mss. Whalen, Willingham, Messrs. Fein, Miller and Simpson:

BE IT ENACTED by the Legislature of the County of Albany as follows:

Section 1. Legislative Intent and purpose.

A. Section 1111-a of the Real Property Tax Law provides that, except in cities with a population of one million or more, the enforcing officer of a local municipality or his or her agent may determine that residential real property located therein may be subject to a redemption period of one year, only if the enforcing officer or his or her agent makes an affidavit to that effect and the property has been placed on a local municipal roll, or registry or list of vacant and abandoned property maintained by the taxing municipality

B. Section 1122 (subd. 2 (b)) of the Real Property Tax Law provides that a Tax District may have a separate roll registry or list for residential property identified by a local municipality pursuant to Section 1111-a of the Real Property Tax Law as being vacant and abandoned.

C. Section 1110 (subd. 2) of the Real Property Tax Law provides that a Tax District may reduce the redemption period for residential vacant and abandoned property located within a local municipality to one year provided the property has been placed on a vacant and abandoned roll, or registry or list prior to the date on which real property taxes became delinquent in the local municipality pursuant to Section 1111-a of the Real Property Tax Law.

D. The purpose of this Local Law is to:

(1) authorize implementation by the County of Albany Tax District of the provisions of Sections 1110 (subd. 2) and 1122 (subd. (2)) of the Real Property Tax Law with respect to residential vacant and abandoned property located within local

municipalities in the County of Albany Tax District that have authorized implementation by said local municipality of Section 1111-a of the Real Property Tax

Law; and

(2) require that those local municipalities located within the Tax District which have as authorized by Section 11 Il-a of the Real Property Tax Law therein at the time of the submission to the Albany County Tax District of said municipality's roll of properties determined by its enforcing officer to be vacant and abandoned, as a prerequisite to the acceptance of said roll by the County of Albany Tax District, shall therewith include an Affidavit of said enforcing officer:

(a) attesting that said local municipality as authorized by Section 1 Il-a of the Real Property Tax Law has duly authorized implementation of said Section 11 Il-a

within said local municipality at the time of its submission to the County of Albany Tax District of its separate roll for properties determined by it to be vacant and abandoned;

(b) attesting that said roll of vacant and abandoned real property submitted by it to the County of Albany Tax District has been created by said local municipality in conformity with the requirements of Section 11 Il-a of the Real Property Tax Law; and

(c) attesting that the time limitation on making an application to the Supreme Court for CPLR Article 78 review pursuant to Section 11 Il-a (subd. 5) of the Real Property Tax Law as to the properties listed on the separate roll for properties determined by said municipality to be vacant and abandoned submitted to the County of Albany Tax District has expired and that there is no such review application is pending as to any of the properties therein listed.

SECTION 2. Severability

If any Section, subsection, paragraph, phrase or sentence of this Local Law is for any reason held invalid or unconstitutional by any Court of competent jurisdiction, that portion shall be deemed a separate, distinct, and independent provision and such holding shall not affect the validity of the remaining portions hereof.

SECTION 3. Effective Date

This Local Law is adopted subject to permissive referendum pursuant to Section 24 of the New York State Municipal Home Rule Law.

Referred to Law and Audit and Finance Committees – 2/8/21