

LOCAL LAW NO. 1 - 2009

A Local Law to amend the Administrative Code of Nassau County with regard to notice of sale of tax liens.

WHEREAS, certain provisions of the Administrative Code of Nassau County relating to the notice of sale of tax liens are outdated; and

WHEREAS, such provisions should be updated to reflect the role of notice sent directly by mail; now, therefore,

BE IT ENACTED by the Nassau County Legislature as follows:

Section 1. Subdivision (a) of Section 5-36.0 of the Administrative Code of Nassau County is amended to read as follows:

a. Immediately after completion of the lists made pursuant to subdivision e of section 5-35.0 of the code, the County Treasurer shall publish a notice in two consecutive issues of every newspaper published in each town and city of the County; provided, however, such notice shall be published only in newspapers which have a bona fide circulation of five hundred or more during the two years preceding the publication of such advertisement. The County Treasurer shall likewise publish such notice in one newspaper of general circulation in the city of New York.

§ 2. Section 5-37.0 of such code is REPEALED.

§ 3. A new section 5-37.0 is added to such code to read as follows:

§ 5-37.0 Notice of Sale of Tax Liens

a. The County Treasurer shall, prior to the commencement of the publication required by subdivisions (b) and (c) of this section, cause notice of tax liens to be sent by first class mail to the name and address of the record owner or occupant and mortgagee of real estate on which the tax liens are to be sold, as shown on the assessment records or on the records kept by the receiver of taxes for the town or city in which the property is located. The expense of mailing such notice shall be an additional expense chargeable against the total unpaid tax lien or liens.

b. In the calendar week immediately preceding the third Tuesday in February, the County Treasurer shall publish in each town and city, in a newspaper published in such town or city, as the case may be, and printed in the County a list of real estate on which the tax liens are to be sold. The County Legislature shall designate the newspaper in which the listing or listings shall be made. Such newspaper in order to be considered for designation must contain news, articles of opinion (as editorials), features, advertising, or other matters regarded as of current interest and must have been printed and distributed no less than one year prior to being designated as qualified to receive notices required by law provided that such newspapers made available primarily for advertising purposes to the public generally without consideration being paid therefore shall not be deemed suitable for the purpose of publication or advertisement of notice required by law. Such list shall contain the name of the owner or occupant of, or party in interest in, each piece of real estate either as it appears on the assessment roll of the year in which such unpaid taxes were levied or upon the records of the receivers of taxes at the times such taxes were unpaid pursuant to section 5-23.0 of the Code.

c. Once within each of the two calendar weeks immediately preceding the week in which the notice described in subdivision (b) of this section is published, the County Treasurer shall publish in the newspapers designated pursuant to subdivision (b) of this section a notice which shall contain:

1. The date, time, and place of the sale of tax liens; and
2. The web address of the County Treasurer's website and a statement that the list of real estate on which real estate tax liens are to be sold is available on such website; and
3. The week in which the notice described in subdivision (b) is to be published in such newspaper or other publication.

The notice described in this subdivision shall be published in agate type or the next largest typeface.

d. The County Treasurer shall publish on the County Treasurer's website a list of real estate on which real estate tax liens are to be sold not later than the date of the first publication of the notice described in subdivision (c) of this section. Such publication shall contain the information described in subdivisions (b) and (e) of this section.

e. The notice described in subdivisions (a), (b) and (d) of this section shall contain the following information:

1. A brief description of such real estate; and
2. The total amount of such unpaid taxes; and
3. The date, time, and place of such sale; and
4. A statement that unless such amount is paid prior to the commencement of tax lien sale proceedings, the tax lien will be sold at public auction and the maximum rate of interest will be imposed, and that the maximum rate of interest is ten percent per six

month period for the first twenty-four months from the date of sale, and thereafter as provided in section 5-40.0 of the Nassau County Administrative Code.

f. As used in this section and in section 5-39.0 of this Code, the term "total amount of such unpaid taxes" shall include all taxes for the year or years advertised, the interest and penalty on such taxes to the date of the sale and other expenses and charges against the property.

g. The tax lien shall be sold at public auction at a public building designated by the County Treasurer on the third Tuesday in February and the succeeding days.

§ 4. Subdivision (a) of section 5-39.0 of such Code is amended to read as follows:

a. If the owner, mortgagee, occupant of or any other party in interest in such real estate does not pay the total amount of such unpaid taxes within the period stated in the notice given pursuant to section 5-37.0 of this Code, then without further notice, on the day set for the sale, the County Treasurer shall commence the sale in the manner set forth in the notice referred to in section 5-37.0 of the code, and shall continue the sale from day to day until the tax lien on every such lot or parcel is sold.

§ 5. This local law shall be effective immediately.

