

PROPOSED RESOLUTION NO. 103 – 2023

A RESOLUTION AUTHORIZING THE COUNTY TREASURER TO CORRECT AN ERROR PERTAINING TO TAX ARREARS ON TWO PARCELS LOCATED AT SECTION 38, BLOCK 400, LOTS 465 AND 476 IN OCEANSIDE.

WHEREAS, the County Treasurer has identified an error in the calculation of tax arrears owed on a property consisting of two separate parcels designated as Section 38, Block 400, Lot 465 and Section 38, Block 400, Lot 476 in Oceanside, New York (“Property”); and

WHEREAS, a purchaser, Jaz Grand LLC (“Purchaser”), acquired the Property on December 29, 2017; and

WHEREAS, at the time of the 2017 purchase, a tax lien existed on the Property for tax years 2012-2017, and such tax lien was not cleared at that time; and

WHEREAS, subsequent to the purchase, the tax lien continued to accrue on the Property for an additional period of time until the Purchaser paid the taxes that had accrued on the Property from the date the Purchaser had obtained title and which were subject to previously agreed tax certiorari settlements, which were paid in full; and

WHEREAS, the County Treasurer, in the course of accepting such payment, erroneously reduced the value of the tax lien on the Property by the amount of the payment made and converted the remaining tax arrears from the 2012-2017 tax lien to open taxes on the County Treasurer’s records; and

WHEREAS, this error has resulted in an incorrect accrual of interest on the remaining tax arrears from 2012-2017 due to the treatment as open taxes rather than as a tax lien; and

WHEREAS, the County Treasurer seeks to correct the aforementioned error to accurately reflect the amount owed on the Property; now therefore be it

RESOLVED, that the County Treasurer be and hereby is authorized and directed to act upon and correct the error in the calculation of the 2012-2017 tax arrears to accurately reflect that the arrears should be treated as a tax lien rather than as open taxes and that the interest accrued should be based upon the tax lien status.

