
CERTIFIED COPY OF RESOLUTION ADOPTED BY THE TIOGA COUNTY LEGISLATURE
ADOPTED 3/14/2023

REFERRED TO: FINANCE/LEGAL & SAFETY COMMITTEE

RESOLUTION NO. 107-23 RESOLUTION CALLING ON GOVERNOR HOCHUL
TO REMOVE PART M OF ARTICLE VII REVENUE BILLS
FROM THE 2024 EXECUTIVE BUDGET

WHEREAS: On February 1, 2023 the Governor of New York State announced New York State's Fiscal Year 2024 Executive Budget; and

WHEREAS: The Budget includes Article VII Revenue Bills; and

WHEREAS: Article VII Revenue Bills includes Part M, adding a new section 989 of the Real Property Tax Law (RPTL) titled "Distribution of surplus in tax enforcement proceedings"; and

WHEREAS: The proposed budget legislation seeks to require municipalities governed by Article 11 of the Real Property Tax Law to determine for each parcel whether the auction realized funds in excess of the prior owner's indebtedness and then attempt to return those funds to the prior owner of record; and

WHEREAS: This proposed budget legislation should be removed from the Governor's FY 2024 Budget for numerous reasons, including: (1) it is unconstitutional since Article VIII, Section 1 of the NYS Constitution restricts a county from giving any money to or in aid of any individual, private corporation or association or private undertaking; (2) it is unfair to lien holders since all liens are cut off by Section 1131 of Article 11 of the RPTL at the time an interested party fails to redeem or answer, which time occurs prior to the County taking title and selling the parcel; (3) it is practically impossible for a county to accurately account for all administrative costs associated with enforcement of taxes for numerous parcels during the multi-year process which involves staff from multiple departments; (4) it is unclear whether litigation costs incurred in enforcement under Article 11 are included; (5) the number of unpaid, delinquent parcels are likely to increase with owners knowing that they do not have to pay lien holders and others by allowing the property to go to foreclosure sale; (6) the proposed budget legislation does not address the common circumstance where there is no "prior owner" who responds or the prior owner is deceased with no estate to accept any surplus payment; and (7) the proposed budget legislation is unfair to the majority of property owners in the County who timely pay their taxes and/or properly sell their homes when

they no longer desire to own; therefore be it

RESOLVED: That the Tioga County Legislature calls upon the Governor to remove Part M of the Revenue Bills from the FY 2024 Executive Budget; and be it further
RESOLVED: That a certified copy of this resolution be sent to Governor Kathy Hochul, Senator Thomas F. O'Mara, Assemblyman Christopher S. Friend, Senate Majority Leader Andrea Stewart-Cousins, Senate Minority Leader Rob Ortt, Assembly Majority Leader Crystal D. Peoples-Stoke, Assembly Minority Leader William Barclay, New York State Association of Counties, and any other party deemed necessary and proper.

STATE OF NEW YORK)

ss.:

COUNTY OF TIOGA)

This is to certify that I, the undersigned, Clerk of the Tioga County Legislature, have compared the foregoing copy of the resolution with the original resolution now on file in the office, and which was passed by the Legislature of said County on the fourteenth day of March, 2023, a majority of all the members elected to the Legislature voting in favor thereof, and that the same is a correct and true transcript of such original resolution and of the whole thereof.

IN WITNESS WHEREOF, I have hereunto set my hand and the official seal of the County Legislature this fourteenth day of March, 2023.



Cathy Haskeel

Clerk of the Tioga County Legislature