

Inter-County Association of Western New York

Representing the Counties of Allegany, Cattaraugus, Cayuga, Chautauqua, Chemung, Erie, Genesee, Livingston, Monroe, Niagara, Ontario, Orleans, Schuyler, Seneca, Steuben, Tompkins, Wayne, Wyoming, and Yates.

RESOLUTION NO. 2023-12-IC

RESOLUTION OPPOSING THE INCLUSION OF PART M OF ARTICLE VII REVENUE BILLS IN GOVERNOR HOCHUL'S PROPOSED SFY 2024 EXECUTIVE BUDGET WHICH REPLACES THE CURRENT IN REM TAX DELINQUENCY FORECLOSURE PROCESS

Sponsored By: Allegany County

Moved By: Gary Barnes (Allegany)

Seconded By: Brooke Harris (Allegany)

WHEREAS, Governor Hochul's proposed SFY 2024 Executive Budget proposes to replace the current In Rem tax delinquency foreclosure process that has been in place for over 30 years; and

WHEREAS, the proposed SFY 2024 Executive Budget contains Article VII Revenue Bills, which includes Part M, adding a new section to the New York State Real Property Tax Law requiring municipalities governed by Article 11, along with Inter-Counties of Western New York, to give all excess money to the prior owner of the real property after the municipality takes title and sells the real property pursuant to an In Rem Tax Delinquency Foreclosure Process; and

WHEREAS, the proposed change in legislation to Article 11 contained in Part M should be removed from Governor Hochul's proposed SFY 2024 Executive Budget because the proposal generates dozens of procedural, legal, and possible constitutional issues, including the conflict that may occur with Article VIII, Section 1 of the New York Constitution that restricts a county from giving any money to or in aid of any individual, private corporation, association, or private undertaking; and

WHEREAS, the proposed change in legislation to Article 11 contained in Part M also requires counties and other municipalities that administer In Rem Tax Delinquency Foreclosure Proceedings under this provision of law to effectively become agents of private for-profit and other lienholders to settle their accounts; and

WHEREAS, it will be practically impossible for the County to accurately account for all administrative costs associated with administering the enforcement of taxes for thousands of real property parcels during a two-year time period involving subcontractors and staff from multiple departments; and

WHEREAS, the number of unpaid taxes on real property parcels in multiple counties of Western New York are likely to increase should the proposed change in legislation to Article 11 contained in Part M become law because owners know that they do not have to pay lien holders, including the mortgage lien on their home, real estate agents, and other costs that were once required; and

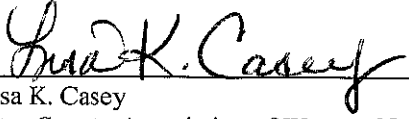
WHEREAS, the proposed change in legislation to Article 11 contained in Part M is unfair to the gross majority of real property owners in the County who timely pay their taxes or properly sell their home if they no longer choose to own it; now, therefore, be it

RESOLVED, that the Inter-County Association of Western New York opposes the inclusion of Part M of Article VII Revenue Bills in Governor Hochul's Proposed SFY 2024 Executive Budget, which replaces the current In Rem Tax Delinquency Foreclosure Process codified in Article 11 of the New York State Real Property Tax Law. Be it further,

RESOLVED, that the Clerk of Inter-County Association of Western New York shall forward copies of this resolution to Governor Kathy Hochul, Senate Majority Leader Andrea Stewart-Cousins, Senate Minority Leader Robert G. Ort, Assembly Majority Leader Crystal D. Peoples-Stokes, Assembly Minority Leader William A.

Barclay, Senator George M. Borrello, Senator Thomas F. O'Mara, Assemblyman Joseph M. Giglio, the New York State Association of Counties, and the Inter-County Association of Western New York.

This is to Certify that I, the undersigned, Secretary of the Inter-County Association of Western New York, have compared the foregoing copy of resolution with the original resolution now on file in this office and which was duly adopted by the Association at a session held on the 21st day of April 2023 and that the same is a true copy of said original and of the whole thereof. In Witness Whereof, I have hereunto subscribed my name and affixed the official seal of the Inter-County Association of Western New York dated April 21, 2023.



Lisa K. Casey
Inter-County Association of Western New York

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