Legislation Details (With Text)

File #:	ID-4776	**Version:**	1	**Name:**	
Type:	Resolution			**Status:**	Passed
File created:	7/22/2022			**In control:**	County Legislature
On agenda:	8/18/2022			**Final action:**	8/18/2022
Enactment date:	8/18/2022			**Enactment #:**	322-22
Title:	File Certificate of Withdrawal for MA 27.A-2-62				
Sponsors:					
Indexes:					
Code sections:					
Attachments:	1. Treas-Acct20220722161952.pdf				

Date	Ver.	Action By	Action	Result
8/18/2022	1	County Legislature	adopted	Pass
8/4/2022	1	Planning and Community Resources Committee	carried at Committee	Pass

Narrative of Resolution:
File Certificate of Withdrawal for MA 27.A-2-62

If Resolution requires expenditure of County Funds, provide the following information:

Amount to be authorized by Resolution: Click or tap here to enter text.

Are funds already budgeted? Choose an item.

Specify Compliance with Procurement Procedures:

WHEREAS, the County Treasurer is the Real Property Tax Enforcement Officer for the County of Sullivan pursuant to the Real Property Tax Law of the State of New York; and

WHEREAS, the County Treasurer filed a List of Delinquent taxes on or about November 1, 2020 which included the parcel in question; and

WHEREAS, the County Treasurer commenced the tax foreclosure proceeding for unpaid 2020 taxes on October 28, 2021; and

WHEREAS, one parcel, MA27.A-2-62, meets one or more of the criteria so that it should be withdrawn from the foreclosure proceeding pursuant to §1138 of the Real Property Tax Law, in that if the County were to acquire the parcel, there is a significant risk that it might be exposed to a liability substantially in excess of the amount that could be recovered by enforcing the tax lien; and

WHEREAS, based upon the foregoing, the County Treasurer and Real Property Advisory Board have determined that it would be in the best interest of the County to execute and file a Certificate of Withdrawal from the foreclosure proceeding; and

WHEREAS, the County Treasurer and Real Property Advisory Board have determined that the commencement of supplementary proceedings against said parcel pursuant to §1138(5) of the Real Property Tax Law in the manner provided by §990 of the Real Property Tax Law would not be an effective means to enforce collection of the delinquent tax liens at the present time because the property is a 35 x 735 square foot parcel of land which runs along the back of four adjacent properties and is substantially underwater. All adjacent property owners were previously afforded an opportunity to purchase said parcel from the County and none of the owners were interested in doing so; and

WHEREAS, there is no practical method to enforce the collection of the delinquent tax liens regarding said parcels and that a supplementary proceeding to enforce collection of the taxes would not be effective; and

WHEREAS, considering all of the circumstances set forth above, it would be in the best interest of the County to have the County Treasurer execute and file a Certificate of Cancellation and a Certificate of Prospective Cancellation affecting said parcel; and

WHEREAS, the County has made the other tax districts whole regarding the delinquent tax liens affecting said parcels; and

WHEREAS, it would be in the best interest of the County to charge back to the various municipal corporations the amount so credited or guaranteed;

NOW, THEREFORE, BE IT RESOLVED, that after the filing of said Certificate of Withdrawal, the County Treasurer is hereby authorized to issue a Certificate of Cancellation pursuant to §1138(6)(b) and to charge back to the affected municipal corporations the amounts so credited or guaranteed pursuant to §1138(6)(c), and to issue a Certificate of Prospective Cancellation pursuant to §1138(6)(d) and to file a copy of same with the Assessor of the assessing unit in which said parcel is located, and with the County Director of Real Property Tax Services pursuant to §1138(6)(d) of the Real Property Tax Law, thereby making said parcel(s) exempt until this governing body shall determine that said parcel should be restored to the taxable portion of the assessment roll.

powered by Legistar™