

December 4, 2023

Finance Committee: 11-27-2023

RESOLUTION NO. 395-2023

**ADOPTING PROPOSED LOCAL LAW NO. B (NO. \_\_) FOR THE YEAR 2023,  
“SETTING POLICY ON ACQUISITION AND SALE OF TAX DELINQUENT  
PROPERTY IN ST. LAWRENCE COUNTY”**

By Mr. Gennett, Chair, Finance Committee

**BE IT ENACTED** by the Board of Legislators of the County of St. Lawrence as follows:

Section 1. This local law shall supersede and repeal all prior local laws regarding the real property tax foreclosure proceeding.

Section 2. Pursuant to Article 11 of the Real Property Tax Law, The St. Lawrence County Board of Legislators hereby exercises the following options for the collection of delinquent taxes in St. Lawrence County.

Section 3. A minimum fee of \$150 shall be charged to each parcel with delinquent taxes on June 1 of the year following the tax bill. This fee shall be used to cover all costs involved in tax foreclosure – primarily abstracting and legal fees.

Section 4. The Tax Enforcement Officer is hereby empowered to take installment payments of delinquent taxes. Said installment payments shall have a payment term of 24 months with payments due every three (3) months. The Tax Enforcement Officer shall add \$2 to all delinquent tax bills to cover the cost of notifying the taxpayer of this right. All Installment Agreements shall be entered into on or before September 30 of the year in which the tax becomes a lien. The Tax Enforcement Officer shall collect twenty-five percent (25%) of the tax due at the time the tax payer signs the Installment Payment Agreement. The remaining seven (7) installments are payable every quarter, with the first one due on December 1, following the Installment Agreement.

Section 5. The Tax Enforcement Officer, the County Treasurer, is hereby authorized to accept a deed in lieu of enforcement of collection of delinquent taxes under Article 11.

Section 6. All property acquired by the County pursuant to Article 11, shall be sold in one of the following manners: a.) at a public auction held on the second Saturday in September of the auction year, b.) at a properly advertised private sale subject to approval by the St. Lawrence County Board of Legislators, or c.) at such date and in such manner as established by a validly issued Administrative Order, a validly issued Executive Order, subsequent superseding State Statute, or valid order of a Court with jurisdiction over the matter. Such sales may also be held online if deemed necessary by the County Treasurer.

Section 7. The County sells only its lien and interest, does not warrant title, and will convey only by quitclaim deed. No abstracts will be provided.

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Section 8. Any fees associated with the auction and conveyance of properties sold at public auction, to include auctioneer fees, buyer's premium, advertising fees, and recording fees will be the responsibility of the bidder.

Section 9. At a public auction, the highest bidder must tender twenty percent (20%) of the bid or a fifty dollar (\$50.00) deposit, whichever is greater. In addition, the highest bidder is responsible for any buyer's premium, auctioneer fees, and possible advertising fees payable by certified check, money order, cash or credit card. The balance is due within thirty (30) days, also payable by certified check, money order or cash. Confirmation of the sale by the St. Lawrence County Board of Legislators is unnecessary for Article 11 properties sold at public auction. The County must sell to the highest bidder unless the highest bidder defaults. Upon default of the highest bidder, the deposit will be forfeited, and the County reserves the right to accept the bid of the second highest bidder.

Section 10. The former owner, and any other person who may be acting as an agent of the former owner, whether disclosed or undisclosed, is strictly prohibited from bidding at the auction.

Section 11. Any bidder who owns property in St. Lawrence County and is delinquent in their taxes shall be prohibited from bidding at the auction. The term delinquent is defined as prior year tax delinquency. No other person who may be acting as an agent of this bidder shall be allowed to bid at the auction.

Section 12. For properties with actual or suspected environmental contamination, application may be made to the Court in an effort to gain "Temporary Incidence of Ownership", granting St. Lawrence County the legal authority to enter such property and conduct an environmental investigation to determine the nature and extent of any environmental contamination which may exist at the property and the cost for addressing such contamination.

Section 13. The costs to St. Lawrence County associated with addressing actual or suspected environmental contamination of a property, including investigative, cleanup and legal costs, may be charged to the assessed owner and included on the tax assessment roll.

Section 14. This local law shall take effect immediately upon filing with the Secretary of State.

STATE OF NEW YORK )  
 ) ss:  
COUNTY OF ST. LAWRENCE )

I, Kelly S. Bigwarfe, Deputy Clerk of the St. Lawrence County Board of Legislators, **DO HEREBY CERTIFY** that I have compared this Resolution No. 395-2023 Entitled "Adopting Proposed Local Law No. B (No. \_\_) for the Year 2023, "Setting Policy on Acquisition and Sale of Tax Delinquent Property in St. Lawrence County"", adopted December 4, 2023, with the original record in this office and that the same is a correct transcript thereof and of the whole of said original record.

Kelly S. Bigwarfe  
Kelly S. Bigwarfe, Deputy Clerk  
St. Lawrence County Board of Legislators  
December 5, 2023