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Text of law should be given as amended. Do not include matter being eliminated and do not use italics or underlining to indicate new matter.

COUNTY OF LEWIS

Local Law No. 6 of the Year 2004

**A LOCAL LAW ESTABLISHING THE POLICY AND PROCEDURES FOR THE
SALE OF PARCELS OF REAL PROPERTY NOT REDEEMED FOR DELINQUENT
REAL PROPERTY TAXES FOR LEWIS COUNTY**

(Insert Title)

BE IT ENACTED by the Board of Legislators of the County of Lewis, as follows:

Section 1: **PURPOSE**

The purpose of this Local law is to establish the policy and procedures in the County of Lewis for the sale of parcels of real property not redeemed for delinquent real property taxes, in accordance with New York State Real Property Tax Law Article 11.

Section 2 **DEFINITIONS**

When used in this Local Law, the following definitions apply:

- a. **County.** The term “County” shall mean the County of Lewis, a political subdivision of the State of New York.
- b. **Delinquent tax.** The term “delinquent tax” shall mean an unpaid tax, special ad valorem levy, special assessment or other charge imposed upon real property by or on behalf of a municipal corporation or special district, plus all applicable charges, relating to any parcel which is included in the return of unpaid delinquent taxes prepared pursuant to Real Property Tax Law or such other general, special or Local Law.
- c. **Enforcing Officer.** The term “Enforcing Officer” shall mean the Lewis County Treasurer.
- d. **Legislature.** The term “Legislature” shall mean the Lewis County Legislature.
- e. **Person.** The term “person” shall mean any individual, group, association,

partnership, corporation or other legal entity.

- f. **Assessed Value.** The term “assessed value” shall mean the amount of the Town’s official assessed value of real property, not including exemptions, on the latest assessment roll.
- g. **Real Property Advisory Board.** The term Real Property Advisory Board (“RPAB”) shall mean an advisory board whose membership shall consist of the County Treasurer, the Director of Real Property Tax Services and the County Attorney, or their designees. The RPAB shall hear and discuss real property matters and tax foreclosure matters for the purpose of advising the Lewis County Legislature’s Taxation Committee and shall perform all duties requested by said Committee pursuant to this law.
- h. **Taxation Committee.** The duly designated standing committee acting by majority vote of its members as appointed from time to time by the Chairman of the Legislature (hereinafter referred to as the “Committee”).

Section 3. TAKING TITLE TO PARCELS

- A. When the appropriate Court executes a Judgment pursuant to Real Property Tax Law Article 11 awarding title to one or more parcels of real property to the County, then the County shall take possession of any such parcel, unless 1) such parcel has been withdrawn from the proceeding; or 2) the County as a matter of law is not permitted to take possession of such parcel; or 3) the Taxation Committee, consistent with applicable law and after considering the recommendation of the RPAB, determines that it would not be in the County’s interest to take title to the parcel.
- B. Upon execution by the Enforcing Officer of a deed to such parcel or parcels, pursuant to Real Property Tax Law Article 11, the County, or other named grantee, shall be seized of an estate in fee simple absolute in such parcel and all persons, including the State, infants, incompetents, absentees and non-residents, except as specifically exempted by law, who may otherwise have had any right, title, interest, claim, lien, or equity of redemption in or upon such parcel shall be barred and forever foreclosed of any such right, title, interest, claim, lien or equity of redemption.
- C. The County may hold such parcel for itself or sell or release such parcel as set forth herein.
- D. The Judgment may include a provision granting title to all personal property deemed abandoned on the realty.

Section 4. SALE OF PROPERTY ACQUIRED BY THE COUNTY

A. PUBLIC AUCTION

1. Within a reasonable time after the Court renders Judgment in favor of the County, granting the County of Lewis title to one or more parcels, the County Legislature shall conduct a public auction. All parcels except those parcels sold through a release of the County's interest, pursuant to Section 4[B] herein, shall be subject to a Public Auction. Public notice of the Public Auction shall be given once per week for at least three (3) successive weeks in such newspapers published in the County as the Real Property Advisory Board deems appropriate and as required by law. The description of the parcel offered for sale in such notice shall be that contained in the pleadings with such other description if any, as the Real Property Advisory Board may direct; provided that nothing contained therein shall express or imply that the County intends to convey more than the assessed owner owned at the time of the levy of the tax, the non-payment of which resulted in the tax sale.
2. The Legislature shall sell the subject parcels to the highest bidder therefore, but may reject any bid if in its discretion it is deemed in the best interests of the County to do so.
3. At the public auction the properties shall be sold according to the following Terms of Sale:
 - A. All persons must fill out a Buyer Registration form and have an assigned number to be eligible to bid at the auction. The name provided on the Buyer Registration form is the name that will go on the tax deed.
 - B. The successful bidder shall execute a Contract to Purchase containing the terms and conditions of sale, including without limitation, the amount of the purchase price, the time required to complete the transaction, and that the successful bidder shall be responsible for applicable transfer tax and all recording fees necessary to record the deed. The successful bidder shall also will also be asked to sign a non-collusive bidding certificate.
 - C. A closing bid of \$1,000 or more must be accompanied by a deposit of \$1,000 or 10% of the final bid, whichever is greater, plus a 10% buyer's premium and \$250.00 administration fee, plus the recording costs and transfer tax.

- D. The balance, if any, shall be due and payable in full within 30 days of signing of the Contract to Purchase at auction. Failure to remit the closing balance within this 30-day time limit shall result in forfeiture of all deposit(s) and any fees paid to date as well as forfeiture of any rights the buyer may have in the purchase contract resultant from a successful bid. The successful bidder may request an extension from the Real Property Advisory Board, which may grant such extension if it determines it is in the best interest of the County to do so.
- E. A closing bid of less than \$1,000 must be accompanied by payment in full plus a 10% buyer's premium, \$250.00 administration fee plus the recording costs and transfer tax.
- F. Anyone involved in the assessment process in the County of Lewis is prohibited from bidding on County delinquent tax property. This includes, but is not limited to, the following: Assessors, Board of Review members, Lewis County Treasurer, County Attorney, County Legislators, and County Real Property Tax Director.
- G. The successful bidder takes title to the property subject to all future taxes, including without limitation, school and village taxes, if any, and is responsible for payment of all applicable recording fees and transfer taxes, and pro-rated pre-paid charges, if any.
- H. The successful bidder shall take title to the property subject to the right of redemption of the United States of America (i.e., IRS), where applicable.
- I. The Auctioneer reserves the right to reject any bid. He may resolve any dispute, which arises between two or more bidders or may immediately re-offer the parcel for sale to the highest bidder. The decision of the Auctioneer shall be final.
- J. Anyone deemed by the Auctioneer to be intentionally obstructing the business of the auction may be ordered removed by the Auctioneer.
- K. Payment at the auction shall be by cash, personal check, or cashier's check. No credit or debit cards shall be acceptable. Any person submitting a personal check at the auction, whose

personal check is returned for insufficient funds or any other reason shall be immediately disqualified from purchasing the affected parcel of land and all other parcels for which that person was the successful bidder. The Auctioneer and/or the Enforcing Officer shall thereupon award the auction of that parcel to the next highest bidder. Additionally, any such person submitting a dishonored check shall be precluded from future auctions of the County for a period of one year.

L. No person currently owing the County of Lewis delinquent tax dollars will be eligible to bid on any parcel offered at the auction.

- No officer, stockholder, shareholder or relative of anyone involved in the ownership of a parcel of property in the County currently owing delinquent taxes may bid on property at the auction.
- A successful bid shall become null and void if that person owes delinquent taxes anywhere in Lewis County.
- Any parcel purchased from the County cannot be sold within one year to the prior delinquent owner or anyone who is currently tax delinquent.
- In the event that a court order or judgment cancels a sale, pursuant to this policy, the successful bidder shall be entitled only to a refund of the purchase money paid without interest. Purchasers shall not be entitled to special or consequential damages nor attorney's fees or reimbursement for any expenses incurred as a result of ownership or improvement of the property.

4. The Enforcing Officer is hereby authorized to promulgate such other and further terms and conditions of sale/ rules of auction as he or she may deem necessary and appropriate, provided that such terms and conditions of sale are duly posted and available to all registered bidders on or before the starting time of the auction

5. The Legislature may, from time to time, in its discretion, hold more than one (1) public auction during the course of the year.

6. After all unredeemed parcels have been offered for sale at public auction, the Legislature shall attempt to sell any unsold parcels at private sale or subsequent public auction, unless the Legislature deems it to be in the best interests of the County to retain one or more

specific parcels.

B. RELEASE OF COUNTY'S INTEREST

1. Upon and after the expiration of the redemption period, the Enforcing Officer may, up to five (5) business days prior to the public auction, permit the previous owner of record or other party with a legal interest in the property, to purchase the parcel through a release of the County's interest. The purchase price of such parcel shall be the total of the outstanding real property taxes, assessments, charges, interest, fees and penalties due and owing at the time of the sale; plus an additional sum totaling ten (10%) percent of that total, to be paid to the County's auctioneer, if any; plus an additional sum in the amount of five (5%) percent of the full equalized assessed value of the property; plus other costs and surcharges, if any.
2. If the release of the County's interest is made upon and after the expiration of the redemption period, and before the Judgment is executed, then the County Treasurer shall evidence the release by canceling and discharging the delinquent liens.
3. If the release is made after the Judgment, the County Attorney shall effect the release of the County's interest by preparing and submitting to the Court which executed the Judgment, an Order discontinuing the in rem tax foreclosure action as to said property, canceling the Notice of Pendency of such action as to said property, and vacating and setting aside the Judgment of foreclosure and the deed, if any, executed pursuant to such Judgment of foreclosure as to said parcel(s). The entry of such Order shall restore all parties, including owners, mortgagees, lienors, receivers, administrators and encumbrancers, to the status each held prior to the time the County acquired judgment to said property as if the Judgment had never been rendered, and shall render said property liable for all taxes, deficiencies, liens, penalties, interest, and other charges which shall accrue subsequent to those paid in order to obtain the release provided for in this section, or which were, for whatever reason, omitted from the payment made to obtain such release.
4. All such re-acquisitions shall be made subject to current school district taxes and village taxes, if applicable.

C. PRIVATE SALE

1. Anything above to the contrary notwithstanding, a private sale may be authorized on a case-by-case basis by Resolution of the Legislature

upon recommendation of the Real Property Advisory Board. The Chairman of the Board of Legislatures shall have the power to enter into an agreement with the purchaser upon such terms and conditions as he/she believes to be in the best interest of the County, in consultation with the Real Property Advisory Board. No person currently owing the County of Lewis delinquent tax dollars will be eligible to enter into a private sale. Any such private sale agreements must be approved by a majority vote of the Legislature.

2. At the time the County receives an offer on any parcel pursuant to a private sale, the offeror shall tender a deposit of ten (10%) percent of the offer price. Upon acceptance of the offer by a majority vote of the Legislature, the offeror shall have forty-five (45) days from the date of said approval to remit the balance thereof, plus the applicable transfer tax and all recording fees necessary to record the deed. The approved offeror may request an extension from the Real Property Advisory Board, which shall grant such extension only if it determines it is in the best interest of the County to grant such extension.
3. The ten (10%) percent deposit described in this section shall be non-refundable, except in the event the Legislature fails to accept the bid by a majority vote, in which event the deposit will be returned without interest.
4. The Legislature may engage the services of a properly licensed real estate broker to assist the County with the sale of parcels.
5. Prior to consummation of the private sale, if the property lies within a village, then the party acquiring the property must demonstrate written certification and documentation that all outstanding village taxes have been paid in full.
6. In addition to the sale price, the purchaser shall pay to the County of Lewis all other lawful charges and fees, as well as the applicable transfer tax and all recording fees. School taxes and any other pre-paid charges shall be pro-rated to the day of closing.
7. This section shall not apply to situations contemplated by Section 4[B].

Section 5. CONVEYANCE OF SUBJECT PARCELS

- A. All parcels conveyed by the County pursuant to the terms of this local law shall be made by Quitclaim Deed and shall be sold “as is -- where is.” No

representations or warranties shall be made and no officer, employee, or agent of the County is authorized to make any representations or warranties, express or implied, as to the state of title, physical condition, size, acreage, description or environmental status of any property subject to this local law.

- B. All sales may include a concurrent sale of the personalty acquired by the County and authorized by the Judgment.
- C. All deposits and/or payments made in connection with any sale of real property pursuant to the terms of this local law shall be by cash, certified check or cashiers check. Personal checks, credit or debit cards shall not be accepted.
- D. Each parcel will be sold separately unless there is more than one parcel in a tract, in which case they may be offered as individual parcels or in a group at the discretion of the Enforcing Officer.
- E. The County reserves the right to retain ownership of certain parcels or portions thereof for future public use, including, but not limited to highway purposes.
- F. The County of Lewis shall not be liable for any physical condition of the property notwithstanding the County's ownership thereof.
- G. The Taxation Committee shall have final approval over all transactions covered by this legislation.

Section 6. EFFECTIVE DATE

This Local Law shall be effective as of the date of filing in the Office of the Secretary of State.

(Complete the Certification in the Paragraph that applies to the filing of this Local Law and strike out that which is not applicable).

1. (Final Adoption by Local Legislative Body Only.)

I hereby certify that the Local Law annexed hereto, designated as Local Law No. 6 of 2004, of the County of Lewis was duly passed by the Lewis County Board of Legislators on September 27, 2004, in accordance with the applicable provisions of law.

~~**2. (Passage by Local Legislative Body with Approval, No Disapproval or Repassage After Disapproval by the Elective Chief Executive Officer*):**~~

~~I hereby certify that the Local Law annexed hereto, designated as Local Law No. _____ of 20__, of the County, City, Town, Village of _____ was duly passed by the _____ on _____, 20__, and was approved, not disapproved, repassed after disapproval, by the _____, and was deemed duly adopted on _____, 20__, in accordance with the applicable provisions of law.~~

~~**3. (Final Adoption by Referendum.)**~~

~~I hereby certify that the Local Law annexed hereto, designated as Local Law No. _____ of 20__, of the County, City, Town, Village of _____ was duly passed by the _____ on _____, 20__, and was approved, not disapproved, repassed after disapproval, by the _____ on _____, 20__. Such Local Law was submitted to the people by reason of a mandatory/permissive referendum, and received the affirmative vote of a majority of the qualified electors voting thereon at the general/special/annual election held on _____, 20__, in accordance with the applicable provisions of law.~~

~~**4. (Subject to a Permissive Referendum and Final Adoption Because No Valid Petition was Filed Requesting Referendum.)**~~

~~I hereby certify that the Local Law annexed hereto, designated as Local Law No. _____ of 2004, of the County of Lewis was duly passed by the Lewis County Board of Legislators on _____, 2004. Such Local Law was subject to permissive referendum and no valid petition requesting such referendum was filed as of _____, 2004, in accordance with the applicable provisions of law.~~

* Elective Chief Executive Officer means or includes the chief executive officer of a county elected on a county-wide basis, or if there be none, the chairman of the county legislative body, the mayor of a city or village, or the supervisor of a town where such officer is vested with the power to approve or veto Local Laws or Ordinances.

5. (City Local Law Concerning Charter Revision Proposed by Petition.)

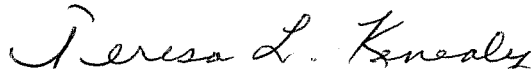
I hereby certify that the Local Law annexed hereto, designated as Local Law No. _____ of 20__, of the City of _____ having been submitted to referendum pursuant to the provisions of Section (36)(37) of the Municipal Home Rule Law, and having received the affirmative vote of a majority of the qualified electors of such city voting thereon at the special/general election held on _____, 20__, became operative.

6. (County Local Law Concerning Adoption of Charter.)

I hereby certify that the Local Law annexed hereto, designated as Local Law No. _____ of 20__, of the County of _____, State of New York, having been submitted to the electors at the General Election of November _____, 20__, pursuant to the subdivisions 5 and 7 of Section 33 of the Municipal Home Rule Law, and having received the affirmative vote of a majority of the qualified electors of the cities of said county as a unit and of a majority of the qualified electors of the towns of said county considered as a unit voting at said general election, became operative.

(If any other authorized form of final adoption has been followed, please provide an appropriate certification).

I further certify that I have compared the preceding Local Law with the original on file in this office and that the same is a correct transcript therefrom and of the whole of such original Local Law, and was finally adopted in the manner indicated in Paragraph 1, above.


Clerk of the County Legislative Body, City, Town or Village
Clerk or officer designated by local legislative body
TERESA L. KENEALY, CLERK

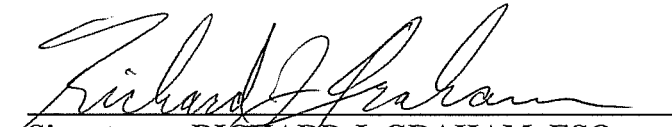
Date: September 29, 2004

(Seal)

(Certification to be executed by County Attorney, Corporation Counsel, Town Attorney, Village Attorney or other authorized Attorney of locality.)

STATE OF NEW YORK
COUNTY OF LEWIS

I, the undersigned, hereby certify that the foregoing Local Law contains the correct text and that all proper proceedings have been had or taken for the enactment of the Local Law annexed hereto.


Signature – RICHARD J. GRAHAM, ESQ.
LEWIS COUNTY ATTORNEY
(Title)

County of Lewis
Date: September 28, 2004