

**LOCAL LAW NO. 6 OF 2009
COUNTY OF ROCKLAND
STATE OF NEW YORK**

(Introduced by: Hon. Alden H. Wolfe)
(Co-Sponsor: Hon. Jacques O. D'I Michel)

Mr. Wolfe offered the following Local Law, which was seconded by Mr. Grant and adopted:

A local law increasing the redemption period for tax delinquent residential properties to three years after the lien date.

Be it enacted by the legislature of the county of Rockland as follows:

Section 1. Name of local law

This law shall be known as the "Redemption of Tax Delinquent Properties Law."

Section 2. Legislative intent.

Sections 1110 and 1111 of the New York Real Property Tax Law, effective January 1, 1995, permit the County of Rockland to enact a local law providing for increase of the redemption period for residential property owing delinquent taxes from two years to three or four years after the lien date. It is the intent of the Legislature of Rockland County to adopt this local law in compliance with the Real Property Tax Law and increase the redemption period for residential property to three years from the date of the lien. Said local law shall remain in effect until repealed or amended.

Section 3. Definitions.

As used in this article, the following terms shall have the meanings indicated:

- A. COUNTY** – The County of Rockland, New York.
- B. TAXES** – Includes special assessments that are levied by the County Legislature at the time and in the manner provided by law for the levy of County and Town taxes.
- C. DELINQUENT TAXES** – Unpaid taxes including interest, penalties and charges that have accrued against a parcel from the date payment was due.

Section 4. Increase of Redemption Period.

Pursuant to provisions §§1110 and 1111 of the New York Real Property Tax Law, the County Legislature hereby increases the redemption period for residential property owing delinquent taxes from two (2) years to three (3) years from the lien date. This increase shall not apply to taxes that have become liens prior to the effective date of this local law. This increase in the redemption period shall expire automatically three (3) years from the effective date of this local law, unless further extended by the legislature by mere resolution.

Section 5. Effective date.

This local law shall take effect immediately upon filing with the New York State Secretary of State.

The vote resulted as follows:

Ayes:	14	(Legislators Coker, Darden, Day, Grant, Jackson, Meyers, Michel, Moroney, Murphy, Schoenberger, Soskin, Sparaco, Wolfe, Cornell)
Nays:	02	(Legislators Bierker, Jobson)
Absent:	01	(Legislator Hood, Jr.)