

**CITY OF MIDDLETOWN, NEW YORK  
COMMON COUNCIL  
RECORD OF VOTE**

THE FOLLOWING WAS PRESENTED

By Ald. Sommers

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Sec'd by Ald. Johnson

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Date of Adoption: 06-03-14

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Index No: Local Law #1 of 2014

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NAMES	AYES	NOES	ABSTAIN	ABSENT
Ald. Kleiner	X			
Ald. Witt	X			
Ald. Johnson	X			
Ald. Ramkissoo	X			
Ald. Sommers	X			
Ald. Jean-Francois	X			
Ald. Burr				X
Ald. Masi	X			
Pres. Rodrigues	X			
TOTAL	8			1

**A LOCAL LAW TO ALLOW DELINQUENT TAXPAYERS ADDITIONAL TIME  
FOR REDEMPTION**

**BE IT ENACTED BY THE COMMON COUNCIL OF THE CITY OF  
MIDDLETOWN, NEW YORK, AS FOLLOWS:**

**Section 1. Purpose of this Enactment**

The Common Council has determined that the City Charter provisions governing the redemption period for delinquent taxes need to be amended to allow a partial redemption. It is the intent of the Common Council to continue the two-year redemption period, but to abolish the requirement that redemption be done in reverse chronological order. It is the intent of the Common Council to allow delinquent taxpayers to avoid conveyance of title to their properties provided that the earliest lien is fully redeemed. It is further the intent of the Common Council to prohibit arbitrary extensions of the redemption period.

**Section 2. Effective June 30, 2014, except as is necessary to implement the provisions of Section 5 of this Local Law, Title V, Section 83, subsection 1, of the**

Charter of the City of Middletown shall be amended by adding the following sentence at the end of the present subsection:

Other than the conditions set forth in the preceding sentence, the redemption period cannot be extended.

Section 3. Effective June 30, 2014, except as is necessary to implement the provisions of Section 5 of this Local Law, Title V, Section 83, subsection 4, of the Charter of the City of Middletown shall be amended to read as follows:

4. If there exists more than one tax lien against a parcel, the liens need not be redeemed simultaneously, but may be redeemed in chronological order, so that the lien with the earliest lien date is redeemed first, and the lien with the most recent lien date is redeemed last. The conveyance process described in this Charter shall not take place unless there is a lien which has been in existence for the entire two-year redemption period.

Section 4. Effective June 30, 2014, except as is necessary to implement the provisions of Section 5 of this Local Law, Title V, Section 83, subsection 5, of the Charter of the City of Middletown shall be amended to read as follows:

5. When one or more liens against a parcel are redeemed as provided herein, but any lien remains unredeemed, the receipt issued to the person redeeming shall include a statement in substantially the following form: "This parcel remains subject to one or more delinquent tax liens. The payment you have made will not postpone the enforcement of the outstanding lien or liens. Continued failure to pay the entire amount owed beyond the expiration of the redemption period will result in the loss of the property." Failure to include such a statement on the receipt shall not invalidate any tax lien or prevent the enforcement of the same as provided by law. Such partial redemption shall entitle the redeemer to have any certificate of sale canceled pursuant to the provisions of this Section, provided that such partial redemption reimburses in full the purchaser at said sale pursuant to the provisions of this Section.

Section 5. Transition. Any delinquent tax or assessment with a lien date prior to June 30, 2014 shall be collected or enforced pursuant to the provisions of this Charter in force as of such lien date. If a parcel is subject both to a lien or liens arising prior to June 30, 2014 and to a lien or liens arising on or after June 30, 2014, the procedures applicable to the enforcement of delinquent taxes shall depend upon the date of the lien or liens upon which the enforcement proceeding is based.

Section 6. Effective Date.