

*Late item V-E-3*

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TOWN OF HARRISON  
HARRISON, N.J.

**TOWN OF HARRISON  
VILLAGE OF HARRISON**

**ATTORNEY'S OFFICE**

TO: Ronald Belmont, Supervisor and Mayor  
Members of the Town Board and Village Board

FROM: Jonathan D. Kraut, Village Attorney *JDK/DS*

DATE: November 18, 2013

Re: **Informal Dedication of Oak Ridge Manor  
and Oak Valley Subdivision Streets**

In order to implement Town Board Resolution No. 2013-274 dated August 29, 2013 authorizing the dedications of Oak Ridge Manor, and Oak Valley Subdivision Streets also authorized by Village Board Resolution No. 2013-074, it is necessary to cancel the taxes on said streets now that they are dedicated to the Town and Village of Harrison.

The taxes on said properties are listed on the attached schedule.

Pursuant to §1182 of the Real Property Tax Law (copy attached), said cancellation may be made by simple resolutions which I suggest that the Town and Village Board enact.

AMS:ds  
Attachments  
cc: Assessor  
Receiver of Taxes  
Comptroller

GENTRY PROPERTIES OF & PURCHAS  
 470 MAMARONECK AVE  
 WHITE PLAINS NY 10605

57780  
 Legal Description  
 OAK VALLEY LN  
 Block/Lot  
 0981-036.1

\* \* DELINQUENT TAX STATEMENT \* \*

TAX YEAR =====	BASE TAX =====	PENALTY/INT =====	OTHER +/- =====	TOTAL DUE =====
06 Lien	897.73	655.34	.00	1,553.07
07 Lien	1,681.68	1,025.82	.00	2,707.50
08 Lien	1,756.00	860.44	.00	2,616.44
09 Lien	1,821.49	673.95	.00	2,495.44
10 Lien	1,948.22	487.06	.00	2,435.28
11 Lien	2,259.13	271.10	.00	2,530.23
12 Lien	2,051.11	20.51	.00	2,071.62
13 Town 1st half	233.38	23.34	.00	256.72
13 County	363.76	36.38	.00	400.14
13 Town 2nd half	233.37	23.34	.00	256.71
13 Schl 1st half	491.67	9.83	.00	501.50
TOT DUE	13,737.54	4,087.11	.00	17,824.65

This is a statement of your delinquent taxes as of 10/29/13.

Please be advised that the above taxes are still unpaid on the above property assessed to you. If your records indicate that these taxes have been paid, please contact the receivers office at the above telephone number.

*491.66*  
~~17,824.65~~  
 17,316.31

*School 2nd half*

*→ 491.66*

NANCY MASI  
 Receiver of Taxes

TX405I07

Town/Village of Harrison  
Accounts Receivable Inquiry

10/29/13  
11:07:56

Account ID, location ID : 151912 151912  
Block/Lot . . . . . : 1014-043.1  
Old Block/Lot . . . . . :  
Address . . . . . : OAK RIDGE CT  
Owner name . . . . . : CAPOCCI JOHN CONSTRUC

Unapplied

Type options and/or change effective date, press Enter.

5=View detail

Effective date . . . . . 10292013

Opt	Yr	RI	Pd	Amount	Penalty	Interest	Other +/-	Total due
-	13	TT	5	42.44	.00	.00	.00	42.44
-	13	TT		42.44	.00	.00	.00	42.44

Bottom

F3=Exit F5=Location inquiry

F6=History

F7=Pending

F8=Print delinquent statement

F9=Print tax certificate

F24=More keys

## CTION OF DELINQUENT TAXES

### Art. 11

"(d) For purposes of the enforcement of taxes which shall have become liens prior to the effective date of this act, and which are held by a party other than a tax district, the provisions of the applicable general, special or local laws that shall have been in effect on the last day preceding such date, shall continue in effect, as fully and to the same extent as if such laws had not been repealed or superseded by article 11 of the real property tax law as amended by section five of this act.

"(e) Sections six [enacting provision set out as a note under § 1100] and eight of this act [enacting this note] shall take effect immediately [Aug. 4, 1993]."

#### Derivation

Tax Law §§ 127, 129. Said § 127, added L.1909, c. 62; amended L.1928, c. 845, § 10; L.1932, c. 335, § 1; and repealed by former RPTL § 1614, later renumbered § 2014, was from Tax Law of 1896, c. 908, § 127; originally revised from L.1893, c. 711, § 7; L.1855, c. 427, §§ 50 to 56, amended L.1881, c. 402. Said § 129, added L.1909, c. 62; amended L.1928, c. 845, § 10; and repealed by former RPTL § 1614, later renumbered § 2014, was from Tax Law of 1896, c. 908, § 129; originally revised from L.1893, c. 711, § 9; L.1855, c. 427, § 50, amended L.1881, c. 402.

#### References

pendency of action affecting real property, action for injury to real property, see RPAPL

#### Journal Commentaries

New York administrative tax sales. Note. 61

#### References

§ to 1479.

#### References

Trespass Distinguished.  
on of Liens—In the Event of Despoliation of  
ax Liens.  
on.

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## GENERAL PROVISIONS

### Title 4

Damages 4  
Mobile homes 2  
Notice requirement 3  
Purpose 1

#### 1. Purpose

Former Tax Law of 1896, § 129, intended that an owner, or another who had notice of a purchase by another, should not be permitted to despoil the land, but it was not intended to interfere with the usual enjoyment or the reasonable use of the land. *Millard v. Breckwoldt* (4 Dept. 1904) 100 A.D. 44, 90 N.Y.S. 890. Taxation ⇨ 3078

#### 2. Mobile homes

Mobile home that was not separately assessed from land on which it was situated constituted "real property" for tax assessment purposes and was subject to tax liens for owners' failure to pay such taxes. *Onbank & Trust Co. v. Hannold* (3

#### Notes of Decisions

Dept. 1999) 258 A.D.2d 720, 684 N.Y.S.2d 677, leave to appeal dismissed 93 N.Y.2d 1040, 697 N.Y.S.2d 568, 719 N.E.2d 929. Taxation ⇨ 2736

#### 3. Notice requirement

Where no notice had been served pursuant to former Tax Law of 1896, § 129, a purchaser at a tax sale had no standing to prevent the removal of logs cut before the tax deed was executed and delivered. *Millard v. Breckwoldt* (4 Dept. 1904) 100 A.D. 44, 90 N.Y.S. 890.

#### 4. Damages

Purchaser of tax sale certificate possessed interest in the property and building thereon sufficient to give rise to claim for damages by virtue of city's demolition of the building during unexpired period of redemption. *Stack v. City of Middletown*, 1981, 109 Misc.2d 925, 441 N.Y.S.2d 214. Municipal Corporations ⇨ 739(1).

## § 1182. Cancellation or reduction of interest, penalties and other charges

If the governing body of any tax district shall determine that it is for the best interests of the tax district, it shall have the power, by resolution, to authorize the enforcing officer to permit the cancellation in whole or in part of any interest, penalties or other charges imposed by law to which the tax district or any other municipal corporation shall be lawfully entitled; provided, however, that in cases where such interest, penalties, or other charges, if collected by the tax district, belong to a municipal corporation therein, no reduction or remission in whole or in part of such interest, penalties, or other charges shall be made without the consent of the municipal corporation affected, which consent may be given by resolution adopted after a public hearing.

(Formerly § 1090, L.1958, c. 959. Renumbered § 1182, L.1993, c. 602, § 3. Amended L.1993, c. 602, § 5; L.1994, c. 532, § 6.)

Historical and Statutory Notes

L.1994, c. 532 legislation

L.1994, c. 532, § 6, eff. Jan. 1, 1995, purported to amend section, but effected no change.

L.1993, c. 602 legislation

L.1993, c. 602, § 5, in heading inserted reference to other charges and deleted reference to board of supervisors; omitted former subd. 1, relating to board of supervisors authorizing county treasurer to reduce interest or penalties; omitted former subd. 2 designation; substituted references to tax districts for references to the county; substituted reference to the enforcing officer for reference to the county treasurer; and substituted permission to cancel interest, penalties or other charges for permission to redeem parcels sold at tax sale and remit penalties; and provided that consent be given by resolution after hearing rather than in same manner as the adoption of local ordinances.

L.1993, c. 602, § 6; amended L.1994, c. 532, § 9, eff. July 26, 1994; L.1998, c. 466, § 1, eff. July 22, 1998, deemed eff. July 26, 1994; L.2001, c. 367, § 1, eff. Oct. 16, 2001, deemed eff. July 26, 1994; L.2003, c. 431, § 1, eff. Aug. 26, 2003, deemed eff. July 26, 1994; L.2006, c. 599, § 1, eff. Aug. 16, 2006, deemed eff. July 26, 1994; L.2009, c. 230, § 1, eff. July 16, 2009, deemed eff. July 26, 1994; L.2012, c. 154, § 1, eff. July 18, 2012, deemed eff. July 26, 1994, provides:

"(a) A county, city, or town which was authorized on January 1, 1993 to enforce the collection of delinquent taxes pursuant to a county charter, city charter, administrative code or special law, is hereby authorized to adopt a local law without referendum, no later than July 1, 1994, providing that the collection of taxes shall continue to be enforced pursuant to such charter, code or special law, as such charter, code or special law may from time to time be amended. A copy of any local law so adopted shall be filed with the state board of equalization and assessment no later than August 1, 1994.

"(b) Where such a local law has been enacted, the provisions of article 11 of the real property tax law, as amended by section five of this act, shall not be appli-

cable to such county, city or town, unless such local law is repealed, in which case the provisions of that article shall become applicable as provided therein.

"(c) A village which conducted a tax sale in 1993 pursuant to section 1454 of the real property tax law is hereby authorized to adopt a local law without referendum, no later than September 1, 1994, providing that the collection of taxes that shall become liens on or after January 1, 1995 and on or before December 31, 2015 shall be enforced pursuant to title 3 of article 14 of the real property tax law, as the same shall have been in effect on the last day preceding the effective date of this act. A copy of such local law shall be filed with the state board of equalization and assessment no later than October 1, 1994."

L.1993, c. 602, § 8; amended L.1994, c. 532, § 11; L.1995, c. 579, § 23, eff. Aug. 8, 1995, retroactive to Jan. 1, 1995, provides:

"This act [L.1993, c. 602] shall take effect January 1, 1995; provided, however, that:

"(a) Section one of this act [enacting § 981] shall apply to tax statements in relation to all taxes which shall become liens on or after the effective date of this act; provided, that with regard to taxes becoming liens during 1995, the notices of arrears required by section one of this act need not appear directly upon tax statements if the required information is provided on separate notices that are enclosed with, or mailed separately from, the tax statements on which the notice of arrears would otherwise appear.

"(b) Sections four and five of this act [repealing Art. 10, Title 2 of Article 11 and Title 3 of Article 14, and amending Article 11, respectively] shall apply to the enforcement of all taxes which shall have become liens on or after the effective date of this act; provided, however, that (i) with regard to taxes becoming liens during 1995, a tax district may adopt a local law without referendum increasing the redemption period for all property to three or four years after lien date; and (ii) with regard to taxes becoming liens during 1996, a tax district may adopt a local law without referendum increasing

GENERAL PROVISIONS

Title 4

the redemption period for all property to three years after lien date.

"(c)(i) For purposes of the enforcement of taxes which shall have become liens prior to the effective date of this act, and which are held by the tax district, the provisions of the applicable general, special or local laws that shall have been in effect on the last day preceding the effective date of this act, shall continue in effect, for four years from the effective date of this act, as fully and to the same extent as if such laws had not been repealed or superseded by this act. During such four year period, if a parcel is subject both to a lien or liens arising prior to the effective date of this act and to a lien or liens arising on or after such effective date, the procedures applicable to the enforcement of delinquent taxes shall depend upon the lien or liens upon which the enforcement proceeding is based; provided, that if an installment agreement is executed pursuant to section 1184 of the real property tax law, as added by section five of this act, the agreement shall apply to all outstanding liens held by the tax district, no matter when arising.

Library Ref

Taxation 3218, 3220, 3244.

Westlaw Topic No. 371.

C.J.S. Taxation §§ 1740 to 1741, 1743 to

Research R

Forms

Carmody-Wait, 2d § 99:23, Cancellation Other Charges.

McKinney's Forms, Tax Practice and P Case Law Developments.

Notes of I

Consent of municipality affected 2  
Construction and application 1

1. Construction and application

In action by taxpayer against county and delinquent taxpayer to vacate and cancel alleged redemption of lands from sales by county for nonpayment of real estate taxes, on ground that delinquent

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## GENERAL PROVISIONS

### Title 4

the redemption period for all property to three years after lien date.

"(c)(i) For purposes of the enforcement of taxes which shall have become liens prior to the effective date of this act, and which are held by the tax district, the provisions of the applicable general, special or local laws that shall have been in effect on the last day preceding the effective date of this act, shall continue in effect, for four years from the effective date of this act, as fully and to the same extent as if such laws had not been repealed or superseded by this act. During such four year period, if a parcel is subject both to a lien or liens arising prior to the effective date of this act and to a lien or liens arising on or after such effective date, the procedures applicable to the enforcement of delinquent taxes shall depend upon the lien or liens upon which the enforcement proceeding is based; provided, that if an installment agreement is executed pursuant to section 1184 of the real property tax law, as added by section five of this act, the agreement shall apply to all outstanding liens held by the tax district, no matter when arising.

"(ii) After four years from the effective date of this act, if the enforcement of such prior lien or liens shall not have been concluded, as evidenced by the issuance of a tax deed, the amount due shall be relieved and enforced in accordance with the procedures then applicable to the enforcement of taxes.

"(d) For purposes of the enforcement of taxes which shall have become liens prior to the effective date of this act, and which are held by a party other than a tax district, the provisions of the applicable general, special or local laws that shall have been in effect on the last day preceding such date, shall continue in effect, as fully and to the same extent as if such laws had not been repealed or superseded by article 11 of the real property tax law as amended by section five of this act.

"(e) Sections six [enacting provision set out as a note under § 1100] and eight of this act [enacting this note] shall take effect immediately [Aug. 4, 1993]."

**Derivation**  
L.1933, c. 468, repealed by former RPTL § 1614, later renumbered § 2014.

### Library References

- Taxation ¶3218, 3220, 3244.
- Westlaw Topic No. 371.
- C.J.S. Taxation §§ 1740 to 1741, 1743 to 1746, 1750 to 1757, 1759, 1790.

### Research References

- Forms**
- Carmody-Wait, 2d § 99:23, Cancellation or Reduction of Interest, Penalties, and Other Charges.
  - McKinney's Forms, Tax Practice and Procedure Real Property Tax Law § 11:2, Case Law Developments.

### Notes of Decisions

**Consent of municipality affected 2**  
**Construction and application 1**

**1. Construction and application**  
In action by taxpayer against county and delinquent taxpayer to vacate and cancel alleged redemption of lands from sales by county for nonpayment of real estate taxes, on ground that delinquent

taxpayer was unlawfully permitted to redeem lands for fraction of required statutory amount, wherein county contended that conveyance was a sale of lands to delinquent taxpayer and not a redemption of the lands, L.1933, c. 468 was restricted to redemptions of property sold at tax sale and permitting Board of Supervisors to remit in whole or in part any penalties or interest, was not available to county as a defense. *Hurley v. Tolfree*,

## § 1182

### Note 1

1955, 308 N.Y. 358, 126 N.E.2d 279. Counties ⇨ 196(4)

Laws of 1933, c. 468, applied to Onondaga county even though taxes in said county were collected under a special act of the Legislature. Op.Atty.Gen., 1933, 48 St.Dept. 611.

A village may not waive interest and penalties on delinquent taxes which became a lien prior to 1995, but until December 31, 1999, it may compromise or waive interest and penalties on taxes levied prior to dates specified in former sec-

## COLLECTION OF DELINQUENT TAXES

### Art. 11

tions 1092 and 1094 of the Real Property Tax Law. Op.State Compt. 97-3.

### 2. Consent of municipality affected

Interest on unpaid taxes collected by county treasurer or canceled or reduced without consent of towns should be credited to the towns as "collection" of taxes under L.1933, c. 833; L.1835, cc. 861, 862, requiring towns in Monroe county to reimburse county for moneys advanced for unpaid taxes. Monroe County v. Town of Brighton, 1946, 295 N.Y. 399, 68 N.E.2d 417. Taxation ⇨ 3244

## § 1184. Payment of delinquent taxes in installments

### 1. Definitions. As used in this section:

(a) "Eligible delinquent taxes" means the delinquent taxes, including interest, penalties and other charges, which have accrued against a parcel as of the date on which an installment agreement is executed.

(b) "Eligible owner" means an owner of real property who is eligible to or has entered into an installment agreement.

(c) "Farm property" means property which qualifies as farm property pursuant to section eleven hundred eleven of this article.

(d) "Installment agreement" means a written agreement between an eligible owner and the enforcing officer providing for the payment of eligible delinquent taxes in installments pursuant to the provisions of this section and the local law adopted hereunder.

(e) "Residential property" means property which qualifies as residential property pursuant to section eleven hundred eleven of this article.

2. Installment payment of eligible delinquent taxes. The governing body of a tax district is hereby authorized and empowered to enact and amend a local law providing for the installment payment of eligible delinquent taxes. Such installment payment of eligible delinquent taxes shall be made available to each eligible owner on a uniform basis pursuant to the provisions of this section and the local law. Such installment payment of eligible delinquent taxes shall commence upon the signing of an agreement between the enforcing officer and the eligible owner. The agreement shall be kept on file in the office of the enforcing officer.

### 3. The local law enacted pursuant to this section shall provide:

(a) the maximum term of installment agreements, which shall not exceed twenty-four months;

## GENERAL PROVISIONS

### Title 4

(b) the payment schedule, which quarterly or semi-annually;

(c) the required initial down payment which shall not exceed twenty-five percent of the eligible delinquent taxes;

(d) the properties to which the lien shall attach, which shall be either (i) residential property, (ii) business property, or (iii) all properties within such tax district;

(e) other terms and conditions which may be prescribed in this section.

4. A property owner shall not be liable for the payment of delinquent taxes pursuant to this section where:

(a) there is a delinquent tax lien against the property and the application is made or on behalf of the person and such delinquent tax lien is not subject to the agreement pursuant to this section;

(b) such person is the owner of the property in the tax district on which there is a delinquent tax lien is eligible to be a party to an agreement pursuant to this section;

(c) such person was the owner of the property at the time a delinquent tax lien and which was not subject to an agreement pursuant to this section;

(d) such person defaulted on a previous agreement pursuant to this section within three years of the date the agreement was made to execute an agreement pursuant to this section.

5. A property owner shall be liable for the payment of delinquent taxes pursuant to this section no earlier than the date of the return of unpaid taxes to the county treasurer.

6. The amount due under an agreement pursuant to this section shall be the eligible delinquent taxes plus the interest and penalties on the installment payment up to and including the date of payment is to be made. The amount due shall be paid, as near as possible, on each payment due date. Each installment shall be due on the last day of the month in which the payment is due.

7. Interest and penalties. Interest and penalties on delinquent taxes, less the amount of payments made by the eligible owner, if any is required, shall be paid pursuant to section nine hundred eleven of this article and such other law as may be applicable.