

**Authorizing The Ulster County Commissioner Of Finance To Accept Redemption Offers Relative To Payment Of Real Property Taxes In The 2022 In Rem Foreclosure Proceeding**

Referred to: The Ways and Means Committee (Chairman Gavaris and Legislators Collins, Hansut, Kovacs, Nolan, Roberts, and Uchitelle)

Chairman of the Ways and Means Committee, John Gavaris, and Deputy Chair Kevin Roberts offer the following:

WHEREAS, this resolution has been submitted at the request of the County Executive on behalf of the Department of Finance, and

WHEREAS, the fiscal health of Ulster County is acutely affected by the non-payment and late payment of taxes, and Article 11 of the Real Property Tax Law has been enacted to enable delinquent real property taxes to be more aggressively pursued and to encourage prompt payment of taxes; and

WHEREAS, the enforcement of Article 11 carries a financial burden in and of itself, in that a great number of measures are taken so that parties with an interest in an In Rem parcel are given every opportunity to redeem them; and

WHEREAS, the time to redeem parcels in the 2023 In Rem Tax Foreclosure proceeding will expire on March 11, 2026; and

WHEREAS, in the interest of equity and fairness it is the primary intent of the Legislature to collect delinquent real property taxes; now, therefore be it

RESOLVED, that the Ulster County Legislature hereby authorizes the Ulster County Commissioner of Finance to accept monies equal to the amount due, plus interest to the date of payment, in the 2023 In Rem Proceeding, plus an additional late redemption fee of \$100.00, pending approval by this Legislature; and, be it further

RESOLVED, that the Ulster County Commissioner of Finance can accept said payments as a late redemption fee up to the date the County takes title to said properties, and, be it further

RESOLVED, that from the date the County takes title to said properties until five o'clock pm Eastern Time on the Friday before the Ulster County Public Auction, the Ulster County Commissioner of Finance can accept monies equal to the amount due, plus interest to the date of payment, plus the aforesaid \$100 redemption fee, plus a \$250.00 buy back fee, plus recording fees in connection with the buy back of the property; and, be it further

**Resolution No. 366      July 15, 2025**

**Authorizing The Ulster County Commissioner Of Finance To Accept Redemption Offers Relative To Payment Of Real Property Taxes In The 2022 In Rem Foreclosure Proceeding**

RESOLVED, pursuant to Article 11, Section 1125, subdivision 1(c) as amended by Chapter 415 of the laws of 2006, the Ulster County Commissioner of Finance is authorized to add an additional \$100 posting fee, if necessary; and, be it further

RESOLVED, that the aforementioned monies held in escrow are considered an offer of redemption, and this offer is subject to the approval of the Ulster County Legislature at its sole and absolute discretion; and, be it further

RESOLVED, that all payments must be in the form of certified check, bank check, cash or money order,

and moves its adoption.

ADOPTED BY THE FOLLOWING VOTE:

AYES:

NOES:

Passed Committee: Ways and Means on \_\_\_\_\_.

FINANCIAL IMPACT:

TBD