

**POLICY OF OTSEGO COUNTY TREASURER ACTING AS ENFORCEMENT
OFFICER PURSUANT TO REAL PROPERTY TAX LAW ARTICLE 11
(Beginning Tax Year 2019)**

1. The County Treasurer in the role of Enforcing Officer will continue its practice of providing additional notices to property owners regarding delinquent real property taxes, including additional newspaper advertising, additional mailings, and posting of notices and signs at the real property at issue. The Enforcing Officer recognizes that these notices are not required by law, but are undertaken to provide additional information to tax payers and to increase the redemption of property.
2. Petition pursuant to Real Property Tax Law Article 11 will be filed in January or February of each year, or as soon thereafter as is practicable. An amended Petition can be filed at any time, as necessary.
3. June 30 or the next business day thereafter of the same year in which the petition is filed shall be the last date for payment of real property taxes, including interest and penalties for the period covered in the Petition, unless the County Board by resolution authorizes a repurchase agreement.
4. Each year the County Board may authorize by resolution a repurchase agreement for the period after the deadline given in Paragraph 3 and up to and including the last business day of July, or at such other date as the Board sets. This resolution will include the terms and conditions, including penalties, under which such repurchase will be permitted.
5. The auction for the real property foreclosed on shall take place in August of the year in which the Petition is filed, or at such other date as the Treasurer shall set within the same year.
6. Installment agreements will be available for Current Year taxes. An installment agreement may be entered into no earlier than June 1 of the current year and no later than October 31 of the current year. For more information, please see the Local Law regarding Installment agreements on the Treasurer home page.