

NOTICE OF PUBLIC HEARING

PLEASE TAKE NOTICE, that the Board of Trustees of the Village of Westhampton Beach will hold a public hearing at the Village Hall, 165 Mill Road, Westhampton Beach, New York, on Thursday February 1, 2024 at 5:00 p.m. to amend Chapter 161, entitled "Taxation" of the Code of the Village of Westhampton Beach. This local law will add a new Article IX to this chapter to empower the Village to bid for and purchase tax liens on parcels of real property for tax sale. The Board of Trustees will hear all people interested at the public hearing to be held as aforesaid and may appear in person or by agent or by attorney. The Village of Westhampton Beach does provide handicapped access to all public meetings. Anyone needing special assistance should call Elizabeth Lindtvit, Handicapped Access Coordinator, at 631-288-1654. Copies of said local law are available at the Village Clerk's Office.

Dated: January 25, 2024

By Order of: The Board of Trustees, Village of Westhampton Beach

By: Elizabeth Lindtvit, Village Clerk

VILLAGE OF WESTHAMPTON BEACH
LOCAL LAW No. 1 OF 2024

BE IT ENACTED by the Board of Trustees of the Village of Westhampton Beach as follows:

Section 1. The proposed local law reads as follows:

**A LOCAL LAW ADDING ARTICLE IX (Village Tax Sales) to CHAPTER 161
(Taxation) TO THE VILLAGE CODE**

The Code of the Village of Westhampton Beach is hereby amended to add the following Article IX (Village Tax Sales) to Chapter 161 (Taxation):

Article IX. Village Tax Sales

§161-23. Purpose.

In accordance with Article IV of this chapter, the collection of Village taxes continues to be enforced pursuant to Title 3 of Article 14 of the Real Property Tax Law, as in effect on December 31, 1994 in accordance with Laws 2021, Chapter 562. Thus, Village Tax sales are conducted pursuant to §1454 of the Real Property Tax Law. The purpose of this Article IX is to empower the Village to bid for and purchase parcels of real property offered for sale at such tax sales.

§161-24. Powers of Village.

- A. The Village is empowered to bid for and purchase parcels of real property offered for sale at Village tax sales conducted pursuant to §1454 of the Real Property Tax Law.
- B. The Village is empowered to bid for a parcel of real property offered for sale at such tax sale by bidding for the purchase of a 100% undivided interest in such parcel for the amount due (the amount of the tax, interest and charges due on such parcel). The Village is also empowered to bid for a parcel of real property offered for sale at such tax sale by bidding for the purchase of a lesser undivided interest (an undivided interest of less than 100%) in such parcel for the amount due (the amount of the tax, interest and charges due on such parcel). The foregoing powers shall be applicable to each parcel of real property offered for sale at such tax sale.
- C. With respect to each parcel of real property offered for sale at such tax sale, the Village shall have the right to make the initial or opening bid. If the Village exercises such right, such initial or opening bid shall be a bid for the purchase of a 100% undivided interest in such parcel for the amount due (the amount of the tax, interest and charges due on such parcel).

- D. With respect to each parcel of real property offered for sale at such tax sale, the Village shall have the right to match the lowest bid made by any other bidder, the lowest bid made by any other bidder being the bid for the purchase of the smallest percentage of undivided interest (whether 0% or some other percent) in such parcel for the amount due (the amount of the tax, interest and charges due on such parcel). If the Village exercises such right, the Village's matching bid shall be preferred and shall be deemed to be the ultimate successful bid.

§161.25. Implementation of powers of Village.

- A. The Village Board of Trustees delegates to the Village Treasurer the power and authority to implement the powers of the Village set forth in §161-24, including the power and authority:
1. To bid on behalf of the Village for the purchase by the Village of parcels of real property offered for sale at Village tax sales conducted pursuant to §1454 of the Real Property Tax Law;
 2. To bid on behalf of the Village for the purchase by the Village of a 100% undivided interest in a parcel for the amount due;
 3. To bid on behalf of the Village for the purchase by the Village of a lesser undivided interest (an undivided interest of less than 100%) in a parcel for the amount due;
 4. To match on behalf of the Village the lowest bid made by any other bidder;
 5. With respect to each parcel of real property offered for sale at such tax sale, to decide whether to bid on behalf of the Village, to decide whether to bid on behalf of the Village for the purchase of a 100% undivided interest, to decide whether to bid on behalf of the Village for the purchase of a lesser undivided interest, and to decide whether to match on behalf of the Village the lowest bid made by any other bidder.
- B. The Village Board of Trustees may from time to time by resolution amend the provisions of §161-25. Any such amendment may include a provision delegating the power and authority to implement the powers of the Village set forth in §161-24 to another Village official (an official other than the Village Treasurer). Any such amendment may include provisions providing direction with respect to implementing the powers of the Village set forth in §161-24.

Section 2. Severability.

If a court determines that any clause, sentence, paragraph, subdivision, or part of this local law or the application thereof to any person, firm or corporation, or circumstance is invalid or unconstitutional, the court's order or judgment shall not affect, impair, or invalidate the remainder of this local law, but shall be confined in its operation to the clause, sentence, paragraph, subdivision, or part of this local law or in its application to

the person, individual, firm or corporation or circumstance, directly involved in the controversy in which such judgment or order shall be rendered.

Section 3. Effective date.

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

Ralph Urban, Mayor

I do hereby certify that the above is a true and correct enactment duly adopted by the Board of Trustees at a Regular Meeting on _____ of Local Law No. ____ of 2024.

Elizabeth Lindtvit, Village Clerk