

Chapter 33: Sale of Tax Liens and Complaint Resolution

§ 33-01 Sale of Liens Arising from Outstanding Water and Wastewater Charges.

Please refer to the New York City Water Board Water and Wastewater Rate Schedule, Part VIII – Collection Enforcement, Section 1, Sale of Liens Arising from Outstanding Water and Wastewater Charges.

§ 33-02 Installment Agreements.

(a) *Generally.* A property owner may enter into an installment payment agreement with the Department of Environmental Protection or the Water Board for delinquent charges. Please refer to the New York City Water Board Water and Wastewater Rate Schedule, Part VIII – Collection Enforcement, Section 4, Installment Payment Agreements.

(b) *Down payment.* Please refer to the New York City Water Board Water and Wastewater Rate Schedule, Part VIII – Collection Enforcement, Section 4, Installment Payment Agreements.

(c) *Payment schedule.* An installment agreement must provide that the property owner will make payments on a monthly basis.

(d) *Term of agreement.* Please refer to the New York City Water Board Water and Wastewater Rate Schedule, Part VIII – Collection Enforcement, Section 4, Installment Payment Agreements.

(e) *Default.*

(1) Definition of default: Please refer to the New York City Water Board Water and Wastewater Rate Schedule, Part VIII – Collection Enforcement, Section 4, Installment Payment Agreements.

(2) Consequences of default; cure of default: Please refer to the New York City Water Board Water and Wastewater Rate Schedule, Part VIII – Collection Enforcement, Section 4, Installment Payment Agreements.

(3) Bar from executing future installment agreements: Please refer to the New York City Water Board Water and Wastewater Rate Schedule, Part VIII – Collection Enforcement, Section 4, Installment Payment Agreements.

(4) "Extenuating circumstances" in which default in an installment agreement would be forgiven:

(i) "Extenuating circumstances" shall mean (1) the death of the signatory to the agreement, of any person named on the deed for the property or of a contributing household member, (2) a loss of income to the signatory, to any person named on the deed for the property or to a contributing household member due to his or her involuntary absence from the property for any consecutive period of six months or more for treatment of an illness, for military service, or pursuant to a court order, that results in a default of the agreement or inability to cure the default prior to the date of sale of the tax lien or tax liens or (3) a loss of income to the signatory to the agreement, to any person named on the deed for the property or to a contributing household member due to his or her unemployment for any consecutive period of six months or more that results in a default of the agreement or inability to cure the default prior to the date of sale of the tax lien or tax liens.

(ii) For purposes of this paragraph, "contributing household member" shall mean any person eighteen years of age or older who has lived in the property that is the subject of the installment agreement at least since the execution of the agreement and has paid household expenses since the execution of the agreement in an amount equal to at least fifty percent of each installment amount due under the agreement.

(iii) An application for a finding of extenuating circumstances may be made only on a form prepared by the Commissioner of Environmental Protection or his or her designee and shall include a certification by the applicant that extenuating circumstances exist. The Department of Environmental Protection may require additional documentation to support a claim of extenuating circumstances by a property owner. If the Department of Environmental Protection determines that the applicant has provided inaccurate information in the application, any installment agreement entered into based on the finding of extenuating circumstances shall be revoked and the property owner shall not be eligible to enter into an installment agreement with the department for the subject property for five years from the date of sale. The determination on an application for a finding of extenuating circumstances or on the accuracy of such application will be made by the Bureau of Customer Services of the Department of Environmental Protection. If the application is denied or if the information in the application is determined to be inaccurate, the property owner may appeal the determination within 30 days to the Commissioner of Environmental Protection or his or her designee.

(iv) No signatory to an installment agreement who has defaulted on such agreement and who, as a result of a finding of extenuating circumstances, has been allowed to enter into a second installment agreement for the subject property, shall be eligible to enter into any subsequent agreement on the subject property by applying for a finding of extenuating circumstances for the default of such second installment agreement. The same restriction shall apply to any other person whose change of circumstances was the basis, in whole or in part, for the original finding of extenuating circumstances.

(f) *Information regarding exemptions.* Property owners will be given information regarding eligibility for real property tax exemption programs prior to entering into an installment agreement under this section.

(g) *Consolidated monthly bill.* Beginning January 1, 2012, any property owner who has entered into an installment agreement with the Department of Environmental Protection and who has automated meter reading shall receive a consolidated monthly bill for current sewer rents, sewer surcharges and water rents and any payment due under such installment agreement.

§ 33-03 Complaint Resolution and Appeal Process.

Please refer to the New York City Water Board Water and Wastewater Rate Schedule, Part IX – Customer Account Information and Complaint Resolution, Section 2, Complaint Resolution and Appeal Process for existing procedures governing challenges to the validity of any sewer rent, sewer surcharge, or water rent charge.