

**LOCAL LAWS
OF
THE CITY OF NEW YORK
FOR THE YEAR 2026**

No. 41

Introduced by Council Members Brewer, Brannan, Avilés, Williams, Banks, Lee, Stevens, Hanif, Ossé, Hudson, Louis, Nurse and Farías.

A LOCAL LAW

To amend the administrative code of the city of New York, in relation to requiring notice to condominium boards concerning the sale of tax liens

Be it enacted by the Council as follows:

Section 1. Paragraph 1 of subdivision b of section 11-320 of the administrative code of the city of New York, as amended by local law number 82 for the year 2024, is amended to read as follows:

b. 1. A tax lien shall not be sold unless the commissioner of finance, or his or her designee, notifies the owner of record at the address of record [and], any other person who has registered pursuant to section 11-309 of this chapter[,], or who has provided notice to the commissioner of finance pursuant to section 11-416 or 11-417 of this title, *and, if such lien is on a property held in the condominium form of ownership, the board of managers of such condominium at any address of such board of managers known by the commissioner of finance*, by first class mail, of the intention to sell the tax lien. If no such registrations have been filed then such commissioner, or his or her designee, shall notify the person whose name and address, if any, appears in the latest annual record of assessed valuations, by first class mail, of the intention to sell the tax lien. Such mailed notice shall include a description of the property by block and lot and such other identifying information as the commissioner of finance may deem appropriate, the amount of the tax lien,

including all taxes, assessments, sewer rents, sewer surcharges, water rents, any other charges that are made a lien subject to the provisions of this chapter, the amount that, if paid, would render such tax lien ineligible to be sold in accordance with section 11-319 of this chapter, as well as an estimate of the costs of any advertisements and notices given pursuant to this chapter, any other charges that are due and payable on the date specified in such publication, a surcharge pursuant to section 11-332 of this chapter if the tax lien is sold, and interest and penalties thereon, and shall be mailed to such owner and such other persons four times: not less than ninety, sixty, thirty and ten days prior to the date of sale. Such notice shall state that if payment of the amount that would render such tax lien ineligible to be sold in accordance with section 11-319 of this chapter is not made, the tax lien on such property shall be sold as provided in section 11-319 of this chapter. If, notwithstanding such notice, the owner shall continue to refuse or neglect to pay the amounts due on such property, the commissioner of finance may sell the tax lien on such property as provided in section 11-319 of this chapter.

§ 2. Subdivision f-1 of section 11-320 of the administrative code of the city of New York, as added by local law number 82 for the year 2024, is amended to read as follows:

f-1. Any notice to a property owner *or board of managers* required by this section and any notice to a person who has registered pursuant to section 11-309 of this chapter, or who has provided notice to the commissioner of finance pursuant to section 11-416 or section 11-417 of this title shall also be available in any of the designated citywide [language] *languages* as defined in section 23-1101, and such notice shall indicate such availability.

§ 3. This local law takes effect immediately and shall not affect the sale of any tax lien sold prior to such date.

THE CITY OF NEW YORK, OFFICE OF THE CITY CLERK, s.s.:

I hereby certify that the foregoing is a true copy of a local law of The City of New York, passed by the Council on December 18, 2025 and returned unsigned by the Mayor on January 20, 2026.

MICHAEL M. McSWEENEY, City Clerk, Clerk of the Council.

CERTIFICATION OF CORPORATION COUNSEL

I hereby certify that the form of the enclosed local law (Local Law No. 41 of 2026, Council Int. No. 1411-A of 2025) to be filed with the Secretary of State contains the correct text of the local law passed by the New York City Council, presented to the Mayor, and neither approved nor disapproved within thirty days thereafter.

SPENCER FISHER, Acting Corporation Counsel.