

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

No. 64

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

A LOCAL LAW

To amend the administrative code of the city of New York, in relation to reporting regarding unresolved tax liens, and to repeal and replace section 11-356 of such code, relating to a temporary task force on tax liens

Be it enacted by the Council as follows:

Section 1. Section 11-356 of the administrative code of the city of New York is REPEALED and a new section 11-356 is added to read as follows:

§ 11-356 Reporting on unresolved tax liens. a. Definitions. For purposes of this section, the following terms have the following meanings:

Date of sale. The term “date of sale” has the same meaning as set forth in subdivision e of section 11-320.

Inspection agencies. The term “inspection agencies” means the department of buildings, the fire department, the department of housing preservation and development, the department of sanitation, the department of environmental protection, and any other agency responsible for enforcing laws or rules regarding the habitability, maintenance, or safety of residential property.

Reporting measurement date. The term “reporting measurement date” means June 30 of the applicable reporting year.

Reporting year. The term “reporting year” means the most recent city fiscal year concluding prior to the date that a report is published pursuant to this section.

Unresolved tax lien. The term “unresolved tax lien” means a tax lien that, as of the reporting measurement date, has remained unsatisfied for 36 months or more after the date of sale.

b. Report. The commissioner of finance shall submit an annual report to the council concerning properties with an unresolved tax lien. For each reporting year, such report shall be submitted to the council no later than September 30. The commissioner of finance may require as a term of the purchase agreement for a tax lien that the purchaser of such lien provide to the department of finance any information necessary to generate the report required pursuant to this subdivision. The inspection agencies shall provide the department of finance any data necessary for the generation of such report.

c. Required information. The report required by subdivision b of this section shall include the following information for each property with an unresolved tax lien at any time during the reporting year:

- 1. The property type, tax class, building class, borough-block-lot number, and community district as of the reporting measurement date;*
- 2. Whether such unresolved tax lien was an unresolved tax lien on July 1 of the reporting year;*
- 3. Whether such unresolved tax lien was an unresolved tax lien on the reporting measurement date;*
- 4. Whether such unresolved tax lien was satisfied during the reporting year;*
- 5. The number of consecutive fiscal years during which such tax lien remained an unresolved tax lien;*

6. *The number of inspections of such property conducted by each inspection agency during the reporting year;*

7. *The number of violations issued by each inspection agency as a result of an inspection conducted during the reporting year;*

8. *The amount of outstanding debt reflected in tax liens on the reporting measurement date;*

9. *Any reason known to the department of finance for such unresolved tax lien;*

10. *For each such unresolved tax lien:*

(a) *The amount of such unresolved tax lien as of the date of sale;*

(b) *The amount of interest and additional charges imposed between the date of sale and the reporting measurement date; and*

(c) *The amount of such tax lien that has been satisfied as of the reporting measurement date; and*

11. *For each foreclosure action commenced in the reporting year to enforce such unresolved tax lien, the outcome of such action.*

d. *Public report. Annually, no later than September 30, the commissioner shall post on the department's website a report containing the information required to be reported to the council pursuant to subdivision b of this section provided that such report shall not contain the borough-block-lot number for each property. Such report shall contain a unique identifier for each property and such identifier shall be the same for each such property in each report posted pursuant to this subdivision.*

e. Notification to inspection agencies. Annually, no later than September 30, the commissioner of finance shall provide to the inspection agencies a list of the properties identified in the report submitted pursuant to subdivision b of this section in the same calendar year.

f. For purposes of carrying out the provisions of this section, the commissioner of finance shall develop and maintain a list of reasons for unresolved tax liens. The commissioner of finance shall define each reason contained in such list. Such list shall include, but need not be limited to, the following reasons: issues relating to probate or guardianship, service of process, debtor protracted litigation, protracted bankruptcy, title, and court delays.

§ 2. This local law takes effect immediately.

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, disapproved by the Mayor on December 31, 2025 and repassed by the Council on January 29, 2026 and said law is adopted notwithstanding the objection of the Mayor.

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. 64 of 2026, Council Int. No. 1419-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, disapproved by the Mayor, and repassed by the City Council.

SPENCER FISHER, Acting Corporation Counsel.