

**PUBLIC NOTICE OF COUNTY TREASURER'S  
SALE OF TAX LIENS ON REAL ESTATE**

Notice is hereby given that I shall on the 21<sup>st</sup> day of February, 2017 through the 24<sup>th</sup> day of February, 2017, beginning at 10:00 o'clock in the morning each day, in the Legislative Chambers, First Floor, Theodore Roosevelt Executive and Legislative Building, 1550 Franklin Avenue, Mineola, New York, sell at public auction the tax liens on certain real estate, unless the owner, mortgagee, occupant of or any other party in interest in such real estate shall have paid to the County Treasurer by

February 17<sup>th</sup>, 2017 the total amount of such unpaid taxes or assessments with the interest, penalties and other expenses and charges against the property.

Such tax liens will be sold at the lowest rate of interest, not exceeding 10 percent per six month period, for which any person or persons shall offer to take the total amount of such unpaid taxes as defined in Section 5-37.0 of the Nassau County Administrative Code. Effective with the February, 2017 lien sale Ordinance No. 175-2015 requires a \$125.00 per day registration fee for each person who intends to bid at the tax lien sale. Ordinance No. 175-2015 also requires that upon the issuance of the Lien Certificate there is due from the lien buyer a Tax Certificate Issue Fee of \$20.00 per lien purchased.

A list of all real estate in Nassau County on which tax liens are to be sold is available at the website of the Nassau County Treasurer at

<http://www.nassaucountyny.gov/DocumentCenter/View/17674>

A list of local properties upon which tax liens are to be sold will be advertised in this publication on or before February 16<sup>th</sup>, 2017.

Nassau County does not discriminate on the basis of disability in admission to or access to, or treatment or employment in, its services, programs, or activities. Upon request, accommodations such as those required by the Americans with Disabilities Act (ADA) will be provided to enable individuals with disabilities to participate in all services, programs, activities and public hearings and events conducted by the Treasurer's Office.

Upon request, information can be made available in Braille, large print, audio-tape or other alternative formats. For additional information, please call (516) 571-2090 Ext. 13715.

Dated: January 2017

THE NASSAU COUNTY TREASURER

Mineola, New York

**TERMS OF SALE**

Such tax liens shall be sold subject to any and all superior tax liens of sovereignties and other municipalities and to all claims of record which the County may have thereon and subject to the provisions of the Federal and State Soldiers' and Sailors' Civil Relief Acts. However, such tax liens shall have priority over the County's Differential Interest Lien, representing the excess, if any, of the interest and penalty borne at the maximum rate over the interest and penalty borne at the rate at which the lien is purchased.

The Purchaser acknowledges that the tax lien(s) sold pursuant to these Terms of Sale may be subject to pending bankruptcy proceedings and/or may become subject to such proceedings which may be commenced during the period in which a tax lien is held by a successful bidder or the assignee of same, which may modify a Purchaser's rights with respect to the lien(s) and the property securing same. Such bankruptcy proceedings shall not affect the validity of the tax lien. In addition to being subject to pending bankruptcy proceedings and/or the Federal and State Soldiers' and Sailors' Civil Relief Acts, said purchaser's right of foreclosure may be affected by the Financial Institutions Reform, Recovery and Enforcement Act(FIRREA),12 U.S.C. ss 1811 et.seq., with regard to real property under Federal Deposit Insurance Corporation(FDIC) receivership.

The County Treasurer reserves the right, without further notice and at any time, to withdraw from sale any of the parcels of land or premises herein listed. The Nassau County Treasurer reserves the right to intervene in any bankruptcy case/litigation where the property affected by the tax liens sold by the Treasurer is part of the bankruptcy estate. However, it is the sole responsibility of all tax lien purchasers to protect their legal interests in any bankruptcy case affecting their purchased tax lien, including but not limited to the filing of a proof of claim on their behalf, covering their investment in said tax lien. The Nassau County Treasurer and Nassau County and its agencies, assumes no responsibility for any legal representation of any tax lien purchaser in any legal proceeding including but not limited to a bankruptcy case where the purchased tax lien is at risk.

The rate of interest and penalty at which any person purchases the tax lien shall be established by his bid. Each purchaser, immediately after the sale thereof, shall pay to the County Treasurer ten per cent of the amount for which the tax liens have been sold and the remaining ninety per cent within thirty days after such sale. If the purchaser at the tax sale shall fail to pay the remaining ninety per cent within ten days after he has been notified by the County Treasurer that the certificates of sale are ready for delivery, then all amounts deposited with the County Treasurer including but not limited to the ten per cent theretofore paid by him shall, without further notice or demand, be irrevocably forfeited by the purchaser and shall be retained by the County Treasurer as liquidated damages and the

agreement to purchase shall be of no further effect.

Time is of the essence in this sale. This sale is held pursuant to the Nassau County Administrative Code and interested parties are referred to such Code for additional information as to terms of the sale, rights of purchasers, maximum rates of interest and other legal incidents of the sale.

Dated: January 2017

THE NASSAU COUNTY TREASURER  
Mineola, New York