



CITY OF MOUNT VERNON, N.Y.
OFFICE OF THE COMPTROLLER

Darren M. Morton, Ed.D., CPRP, CMFO
Comptroller

City Hall, One Roosevelt Square
Mount Vernon, NY, 10550
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December 19, 2024

The Honorable City Council
City Hall
1 Roosevelt Square
Mount Vernon, NY 10550

RE: COMP2024-17 – List of Delinquent Taxes

Honorable City Council Members:

Pursuant to Chapter 783 of the Laws of New York, which governs City of Mount Vernon Foreclosure proceedings, I am submitting the request “List of Delinquent Taxes”. Additionally, I have included three lists for exclusion from the List of Delinquent Taxes, as of December 18, 2024. Any edits or updates will be submitted prior to the commencement of the foreclosure and/or tax lien proceedings.

Summary of Taxes in Arrears

As of December 19, 2024, the City has a total of \$51 million in outstanding property taxes, interest, and penalties. This amount is broken down as follows:

- **\$26.9 million** in property taxes
- **\$24.6 million** in interest and penalties

Prepared List of Delinquent Taxes for Submission

- Complete list of properties with two or more years of tax liens
- List of properties requesting an Installment Plan
- Lists of properties for removal from the tax lien listing due to open tax issues, unresolved discrepancies, bankruptcies, or other court matters

Legislative Process and Timeline

In accordance with the In Rem Law, the abovementioned lists are submitted for your review and approval. These lists can be acted upon at a subsequent City Council meeting, at least seven days after the meeting in which they first appear on the agenda.

Per our previous conversation, and to assist your honorable body with determining which of the properties will be approved for Tax Lien Sale verse In Rem Foreclosure, I have provided you with a breakdown by category as agreed.

COMP2024-16 – Engagement of the services of Twilio for the provision of SMS services

	Taxes Due	Interest & Penalties	Total Due Amount
Installment Plan Request	10,679,932.44	7,286,496.34	17,966,428.78
			-
Commercial/Non-Residential	6,047,578.84	4,587,051.08	10,634,629.92
			-
Residential (more than 5 years)	5,628,804.40	4,354,668.64	9,983,473.04
			-
Residential (under 5 years)	2,246,286.99	831,818.19	3,078,105.18
			-
Open Taxes Issues	2,171,261.78	7,440,359.21	9,611,620.99
			-
Bankruptcy/Court Case	164,306.35	135,209.32	299,515.67
			-
	26,938,170.80	24,635,602.78	51,573,773.58

Proposed Tax Lien Sale Approach

As discussed, if we proceed with advancing the sale of Commercial/Non-Residential properties and Residential properties with five or more years in arrears, the following outcomes are anticipated:

- **Approximately \$20.5 million** will be available for purchase through the tax lien sale process.
- It is estimated that the City would recoup at least the tax amount (\$8.9 million) and potentially negotiate additional revenue from interest and penalties.

In parallel, we will move forward with the In Rem Foreclosure process for Residential properties with under five years of arrears. This effort will require the assistance of the Law Department or a third-party contractor with expertise in In Rem Foreclosure proceedings.

Payment Plan Requests and Open Issues

- **Payment Plans:** Over 135 property owners have requested installment plans, representing an aggregate amount of approximately \$18 million in taxes, interest, and penalties.
- **Open/Unresolved Issues:** Approximately \$10 million in arrears remains tied to open tax discrepancies, bankruptcies, or other unresolved matters. My office is actively working with property owners, including:
 - Requesting payment documentation
 - Conducting assessment record reviews with the Assessor's Office
 - Coordinating with title companies for additional research

Next Steps

1. Confirmation on advancing the tax lien sale for Commercial/Non-Residential and Residential properties with five or more years in arrears.
2. Support for engaging necessary resources to proceed with the In Rem Foreclosure process.

Please let me know if you have any questions or require further clarification. Thank you for your attention and continued support as we work to address these critical matters.

Respectfully,



Darren M. Morton, Ed.D., CPRP, CMFO
Comptroller

cc: Mayor Shawyn Patterson-Howard
Corporation Counsel
File