

**RESOLUTION PURSUANT TO RPTL §1182 WAIVING  
INTEREST AND PENALTIES FOR TAX YEARS 2013, 2014  
AND 2015 WITH RESPECT TO REAL PROPERTY TAXES  
CURRENTLY OWED BY CONSOLIDATED MORTGAGES, LLC  
ON PROPERTY LOCATED IN THE TOWN OF WESTPORT  
BEARING TAX MAP NUMBER 66.4-1-12.100 UPON THE  
CONDITION THAT CONSOLIDATED MORTGAGES, LLC  
REDEEM (PRIOR TO SEPTEMBER 8, 2017) AND PAY ALL  
BACK TAXES RELATIVE TO 2013, 2014, 2015, 2016 AND  
2017, FOR TAX MAP PARCELS 66.4-1-12.100  
AND 66.4-1-7.000, OR REPURCHASE (PRIOR TO OCTOBER  
20, 2017) AND PAY ALL BACK TAXES**

The following resolution was moved from the table by Supervisor Gilliland, who moved its adoption.

**WHEREAS**, Consolidated Mortgages, LLC is currently the subject of the 2014/2015 Tax Foreclosure Proceeding venued in Essex County Court bearing Index No. CV17-0177 seeking payment of delinquent real property taxes for the years 2013, 2014, 2015, 2016 and 2017, on properties designated Town of Westport Tax Map Numbers 66.4-1-12.100 and 66.4-1-7.000; and

**WHEREAS**, in the event that Consolidated Mortgages, LLC does not pay the delinquent taxes for the tax years 2013 through 2017 by the redemption date (September 8, 2017) or the repurchase date (October 20, 2017) these properties will be deeded by the County Treasurer to the County of Essex and sold at public auction; and

**WHEREAS**, because of certain circumstances in its involvement in the purchase of tax map parcel 66.4-1-12.100, Consolidated Mortgages, LLC has requested that the Essex County Board of Supervisors waive the interest and penalties pursuant to Real Property Tax Law §1182 with respect to this property only for the years 2013, 2014 and 2015 only, and not for the years 2016 and 2017; and

**WHEREAS**, this Board of Supervisors has determined that it is in the best interest of the County to permit this waiver.

**BE IT RESOLVED**, that the Essex County Board of Supervisors hereby waives the penalties and interest with respect to tax map parcel 66.4-1-12.100 for the years 2013, 2014 and 2015, in the amount of \$51,282.62, as delineated at Schedule A upon the following conditions:

1. Consolidated Mortgages, LLC either redeem tax parcels 66.4-1-12.100 and 66.4-1-7.000, and pay all taxes and applicable penalties and interest in the

amounts of \$156,207.15 and \$13,788.12 respectively; by the redemption date of September 8, 2017; or repurchase the property prior to October 20, 2017, and pay all taxes and applicable penalties and interest in the amounts of \$156,950.54 and \$13,911.97 respectively, as set forth at Schedule A.

2. That upon redemption or repurchase, Consolidated Mortgages, LLC will pay all interest and penalties with respect to tax map parcel 66.4-1-12.100 for the years 2016 and 2017 (these figures are contained at 1.).
3. That upon redemption or repurchase, Consolidated Mortgages, LLC will pay all interest and penalties with respect to tax map parcel 66.4-1-7.000 for the years 2013 through 2017 (these figures are contained at 1.).
4. Should Consolidated Mortgages, LLC sell tax map parcel 66.4-1-12.100 within ten (10) years of the date of this resolution, Consolidated Mortgages, LLC shall be responsible for the payment of waived penalties and interest for the years 2013 through 2015 in the amounts of \$51,282.62, as set forth at Schedule A, without additional interest thereon, prior to the transfer of title; and

**BE IT FURTHER RESOLVED**, that if Consolidated Mortgages, LLC does not redeem or repurchase each of the tax map parcels as set forth above prior to September 8, 2017, or October 20, 2017, there shall be no waiver of penalties and interest with respect to tax map parcel 66.4-1-12.100, and the County Treasurer shall deed these properties to the County of Essex and the County of Essex will sell the same at public auction; and

**BE IT FURTHER RESOLVED**, that this Board does not authorize the waiver of penalties and interest for tax map parcel 66.4-1-12.100 for the years 2016 and 2017 but, subject to the hereinabove referenced conditions, waiver is for the years 2013, 2014 and 2015 and does not waive penalties and interest on tax map parcel 66.4-1-7.000; and

**BE IT FURTHER RESOLVED**, that this Board authorizes the County Attorney to draft any agreements setting forth these terms together with any additional terms recommended by him and further authorizes the County Chairman or County Manager to execute any and all documents necessary to effectuate this resolution.

This resolution was seconded by Supervisor Merrihew, and **defeated** upon a roll-call vote, as follows:

**AYES:** 0 votes  
**NOES:** 1790 votes (Harrington, Merrihew, Gardner, Depo, Wilson, Scozzafava, Miga, Moore, Whitson, Giordano, Gilliland, Preston)  
**ABSENT:** 1131 votes (Morrow, Monty, McNally, Politi, Marnell, Tyler)