



Department of
Housing Preservation
& Development

Tax Lien Sale Outreach

Fiscal Year 2026 Report

July 2026

Background

Lien Sale

When property owners do not pay their property taxes, water and sewer charges, and other property-related charges, their property may be at risk of being included in a lien sale. The City of New York may sell the debt to an authorized buyer, who can collect what is owed. It is not a sale of the property, but if the taxes and/or charges are not paid or resolved, the new lienholder can begin a foreclosure proceeding in court.

Mayor Zohran Mamdani suspended New York City's lien sale on March 11, 2026 to conduct a six-month review.

Local Law 82 of 2024

[Local Law 82 of 2024](#) significantly changed New York City's approach to collecting delinquent property taxes and water bills. The law introduced four pathways for property owners to resolve their debts and preserve their equity: Structured Installment Agreements, hardship deferral programs, the “Easy Exit” framework, and the Preservation Track.

Local Law 82 of 2024 also requires robust outreach to owners at risk of property tax enforcement to raise awareness of available resources to avoid the lien sale and stabilize their properties. The law mandates a wide range of outreach, including community events, direct engagement, mailings, phone calls, and digital communications. These efforts have to be specifically targeted in neighborhoods experiencing the highest concentration of tax lien sale notices.

Outreach to Owners

Owner Outreach Prior to 2025 Lien Sale

The NYC Department of Housing Preservation and Development (HPD) led outreach efforts to owners before the 2025 lien sale in close collaboration with the Center for New York City Neighborhoods, its local community partners, the NYC Department of Finance, the NYC Department of Environmental Protection, and the Mayor's Public Engagement Unit. Together, we implemented a comprehensive, multi-channel outreach campaign aimed at informing property owners and their tenants about the lien sale and connecting them to available resources to help resolve their debts. As a result, over 20,000 property owners were removed from the lien sale list, marking an 84 percent reduction between the 90-day notice and the final list. HPD published a detailed [report on the Fiscal Year 2025 outreach](#) in July 2025.

Owner Assistance During Pause of Tax Lien Sale

In Fiscal Year 2026, HPD and its partners did not conduct outreach to owners about the Tax Lien Sale due to the pause. However, the City continued to fund extensive support services for owners with liens on their properties, including case management and one-on-one counseling, making \$1,075,000 available for this work. The Center for New York City Neighborhoods and its local partner organizations ensured uninterrupted assistance to owners throughout the fiscal year.

Tax Lien Sale Outreach Fiscal Year 2026 Data and Narrative Reporting for the Referrals, Case Management, and Direct Owner Assistance: Tax Lien Counseling section of the FY26 Tax Lien Sale Outreach Program. **Reported by The Center for New York City Neighborhoods.*

Clients Served by the Tax Lien Sale Outreach Program	
Manhattan	25
Brooklyn	387
Queens	193
Bronx	126
Staten Island	56
Total	787

Positive Outcomes <i>Number of clients who would be unlikely to be included in a future lien sale as a result of program assistance (payment plan enrollments, SCHE/DHE, etc)</i>	
Count	260
% of Clients Served	33%

Outreach	
Events <i>Number of events hosted/attended by program partners, where the organization assisted or counseled homeowners about a municipal debt</i>	118
Remote Outreach <i>Number of people reached through remote outreach methods, such as mailings, newsletters, and social media marketing</i>	23,006
In-Person Outreach <i>Number of people reached through in-person methods, such as door knocking and visiting community spaces</i>	8,211
<i>Note: Outreach activities were not mandated in partner scopes in FY26. However, some partners hosted/attended events and conducted outreach in service of reaching clients who subsequently received in-depth assistance.</i>	

These support services were coupled with comprehensive outreach and assistance provided through the Homeowner Help Desk. Both programs are coordinated by HPD's Office of the Homeowner Advocate, which helps owners navigate City and supportive services. A report about the work of the Office of the Homeowner Advocate in Fiscal Year 2026 will be available in September 2026.