



STATE OF NEW YORK  
INSURANCE DEPARTMENT  
160 WEST BROADWAY  
NEW YORK, NEW YORK 10013

**NOTE: WITHDRAWN EFFECTIVE OCTOBER 11, 2002**

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**Circular Letter No. 12 (1996)  
August 12, 1996**

**TO: All Insurers Licensed to Write Fire Insurance in New York State**  
**RE: Tax District Claims Against Fire Insurance Proceeds**

The purpose of this Circular Letter, which supersedes all previous Circular Letters concerning the listing of tax districts, is to provide an updated index of tax districts that have filed with this Department notice of intention to claim against fire insurance proceeds in accordance with Section 331 of the Insurance Law. The last complete listing was sent to all fire insurers by Circular Letter No. 4 (1990). Attached is the new index of tax districts, which represents the current listing that supersedes the aforementioned 1990 listing.

All insurers are reminded of their obligations under Section 331. In particular, upon a final determination of an insurer's obligation to pay any insurance proceeds for damages caused by fire to real property, each insurer should:

1. notify the enforcing officer, of each tax district in which the property is located and which is listed in the index, that a loss has occurred; and
2. demand a certification from such enforcing officers regarding all tax district liens on the properties in question.

Any inquiries on this subject, or concerning additional tax districts that file with this Department subsequent to the date of this Circular Letter, should be addressed to:

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