

(Please Use this Form for Filing your Local Law with the Secretary of State)

Text of law should be given as amended. Do not include matter being eliminated and do not use italics or underlining to indicate new matter.

County
~~City~~ of Ontario
~~Town~~
Village

Local Law No. Six of the year 19 77

A local law providing for the collection of delinquent Village Taxes.
(Insert title)

Be it enacted by the Board of Supervisors of the
(Name of Legislative Body)

County
~~City~~ of Ontario, New York
~~Town~~
Village as follows:

Section 1. Legislative Intent. Chapter 619 of the laws of 1977 adopted by the New York State Legislature recognizes the problems confronting villages in this State when attempting to collect delinquent taxes and provides a solution by authorizing county Legislative bodies to enact a local law to provide for the collection of delinquent village taxes, if such collection is requested by resolution of the Board of Trustees within such county. It is the intent of this Board of Supervisors to authorize the collection of delinquent village taxes when so requested by a Board of Trustees of any of the incorporated villages located within the County of Ontario.

§ 2. Any village within the County of Ontario desirous of having the county collect the delinquent taxes of said village pursuant to Section 1442 of the Real Property Tax Law, shall cause a certified copy of the Resolution of the Board of Trustees of said village requesting collection of the delinquent taxes together with the account and certificate described in subdivision three of Section 1436 of the Real Property Tax Law to be transmitted to the County Treasurer within fifteen days after the tax roll and warrant has been returned by the Village Treasurer of the Board of Trustees. Upon delivery to the County

(If additional space is needed, please attach sheets of the same size as this and number each)

Treasurer of the account and certificate of unpaid village taxes, a penalty of five percentum shall be added to each amount currently due and owing. The amount of penalty and interest accumulated on any delinquent account at the time such account is transmitted to the County Treasurer shall be included in and be deemed part of the amount of the unpaid tax for purposes of payments to the village from the County Treasurer and for purposes of computing the additional percentage to be levied by the Board of Supervisors of Ontario County.

§ 3. At any time prior to two weeks before the County Board of Supervisors shall have directed the same to be relieved, any person whose real property is included in the account of delinquent village taxes returned to the County Treasurer pursuant to paragraph (a) of subdivision four of Section 1436 of Real Property Tax Law may pay to the County Treasurer the amount of taxes entered thereon, with interest as provided in subdivision two of Section 1432 of the Real Property Tax Law added thereto. The County Treasurer shall pay over to such Village Treasurer not later than the fifteenth day of each month all moneys realized during the preceding calendar month from the collection of such unpaid taxes, including interest, except that the County Treasurer shall retain the five percentum penalty imposed pursuant to paragraph (a) of subdivision four of Section 1436 of the Real Property Tax Law, and such amount shall be paid over to the county.

§ 4. The County Treasurer shall, within one year following the receipt of the account and certification of delinquent village taxes as provided in Section 1436 of the Real Property Tax Law, pay to the Village Treasurer, the amount of returned delinquent village taxes remaining unpaid, including interest accumulated to the time of such payment to the Village Treasurer by the County Treasurer, except that the County Treasurer shall retain the five percentum penalty imposed

pursuant to paragraph (a) of subdivision four of Section 1436 of the Real Property Tax Law.

§ 5. Within two weeks prior to the levy of the town and county taxes, the account and certification of delinquent village taxes remaining unpaid shall be transmitted by the County Treasurer to the Board of Supervisors, which shall cause the amount of such unpaid taxes, together with seven percentum of the amount of principal and interest, to be releived upon the real property upon which the same were originally imposed by the village. The amount releived pursuant to this section shall include village taxes payable in installments which shall have remained unpaid after the date upon which the last installment was due. After releivy on the town and county tax roll, all such releived amounts shall become a part of the total tax to be collected. Such releived amounts shall be considered due and owing to the County Treasurer to reimburse the county for the amounts advanced pursuant to Section four of this local law.

§ 6. The same proceedings in all respects shall be had for the collection of the amount so directed to be raised by the Board of Supervisors as are provided by law in relation to the county taxes.

§ 7. This Local Law shall take effect January 1, 1978.

(Complete the certification in the paragraph which applies to the filing of this local law and strike out the matter therein which is not applicable.)

1. (Final adoption by local legislative body only.)

(6)
Six of 19 77

I hereby certify that the local law annexed hereto, designated as local law No. of 19 77 on November 23 19 77 in accordance with the applicable provisions of law.

County Ontario was duly passed by the Board of Supervisors
~~City of~~ ~~Town of~~ ~~Village of~~
(Name of Legislative Body)

2. (Passage by local legislative body with approval or no disapproval by Elective Chief Executive Officer, * or repassage after disapproval.)

I hereby certify that the local law annexed hereto, designated as local law No. of 19 .

County
City of was duly passed by the
Town of by the Elective Chief Executive Officer *
Village of not disapproved
on 19 and was approved
repassed after disapproval

and was deemed duly adopted on 19 , in accordance with the applicable provisions of law.

3. (Final adoption by referendum.)

I hereby certify that the local law annexed hereto, designated as local law No. of 19 .

County
City of was duly passed by the
Town of not disapproved
Village of and was approved
on 19 and was approved
repassed after disapproval by the Elective Chief Executive Officer *
on 19 . Such local law was submitted to the people by reason of a mandatory referendum, and received the affirmative vote of a majority of the qualified electors voting thereon at the special election held on 19 , in accordance with the applicable provisions of law.

4. (Subject to permissive referendum, and final adoption because no valid petition filed requesting referendum.)

I hereby certify that the local law annexed hereto, designated as local law No. of 19 .

County
City of was duly passed by the on 19 on
Town of not disapproved
Village of and was approved by the Elective Chief Executive Officer *
repassed after disapproval

 19 . Such local law being subject to a permissive referendum and no valid petition requesting such referendum having been filed, said local law was deemed duly adopted on 19 , in accordance with the applicable provisions of law.

*Elective Chief Executive Officer means or includes the chief executive officer of a county elected on a county-wide basis or, if there be none, the chairman of the county legislative body, the mayor of a city or village or the supervisor of a town, where such officer is vested with power to approve or veto local laws or ordinances.

5. (City local law concerning Charter revision proposed by petition.)

I hereby certify that the local law annexed hereto, designated as local law No. of 19..... of the City of..... having been submitted to referendum pursuant to the provisions of § 36 of the Municipal Home Rule Law, and having received the affirmative vote of a majority of the qualified electors of such city voting thereon at the special election held on general election held on 19 became operative.

6. (County local law concerning adoption of Charter.)

I hereby certify that the local law annexed hereto, designated as Local Law No. of 19..... of the County of, State of New York, having been submitted to the Electors at the General Election of November, 19, pursuant to subdivisions 5 and 7 of Section 33 of the Municipal Home Rule Law, and having received the affirmative vote of a majority of the qualified electors of the cities of said county as a unit and of a majority of the qualified electors of the towns of said county considered as a unit voting at said general election, became operative.

(If any other authorized form of final adoption has been followed, please provide an appropriate certification.)

I further certify that I have compared the preceding local law with the original on file in this office and that the same is a correct transcript therefrom and of the whole of such original local law, and was finally adopted in the manner indicated in paragraph above.

William C. Boda

Clerk of the County legislative body, City, Town or Village Clerk or officer designated by local legislative body

Date: November 28, 1977

(Seal)

(Certification to be executed by County Attorney, Corporation Counsel, Town Attorney, Village Attorney or other authorized Attorney of locality.)

STATE OF NEW YORK
COUNTY OF ONTARIO

I, the undersigned, hereby certify that the foregoing local law contains the correct text and that all proper proceedings have been had or taken for the enactment of the local law annexed hereto.

David J. McPherson

Signature

County Attorney

Title

Date: November 28, 1977
County of Ontario
~~City~~ of
~~Town~~
~~Village~~