

Local Law Filing

NEW YORK STATE DEPARTMENT OF STATE
162 WASHINGTON AVENUE, ALBANY, NY 12231

(Use this form to file a 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~~

~~Town~~

~~Village~~

of _____ Clinton _____

Local Law No. _____ 1 _____ of the year 19__ 97

A local law _____ "Clinton County Installment Payment of Town, County and
(insert Title)
School Real Property Taxes" _____

Be it enacted by the _____ Legislature _____ of the
(Name of Legislative Body)

County

~~City~~

~~Town~~

~~Village~~

of _____ Clinton _____ as follows:

A local law providing for the Installment Payment of Town, County and School Property Taxes.

Be it enacted by the Board of Legislators of the County of Clinton as follows:

- | | | |
|---------|----|--|
| Section | 1. | Short Title |
| | 2. | Purpose |
| | 3. | Administration |
| | 4. | Service Charge |
| | 5. | General Powers of the County Treasurer |
| | 6. | Effective Date |

1. Short Title:

This Local Law shall be known as the Clinton County Installment Payment of Town, County and School Real Property Taxes.

(If additional space is needed, attach pages the same size as this sheet, and number each.)

2. Purpose:

The purpose of this Local Law is to designate the Clinton County Treasurer's Office as the Clinton County Real Property Tax Collection Agency and to permit, by option of local School Boards and Town Boards, the installment payment of January Town and County Tax Levies and September School Tax Levies. This Local Law is being adopted pursuant to Title 4 - A of Article 9 of the Real Property Tax Law (RPTL Sections 972 - 976) and related provisions in Article 13 (RPTL Section 1336 - 1342) which authorizes Counties, Towns and School Districts (other than City School Districts) to establish a coordinated system for the collection of County, Town and School District Taxes in installments. The installment payment option under Title 4- A, and therefore under this Local Law, only applies to taxes in excess of fifty dollars (\$50.00). This Local Law does not authorize the installment payment of Village taxes, City of Plattsburgh taxes, nor Plattsburgh City School District taxes.

3. Administration:

Upon the enactment of this Local Law by the County Legislature, the Towns and School Districts of Clinton County may decide, by a majority vote of the Town Board or Board of Education, to permit the installment payment of current taxes. The decision to permit the installment payment of taxes requires that the local Town/School District Tax Collector must collect and receipt for taxes on the same system the County Treasurer uses. In a Town or School District which has decided to permit installment payment of taxes, each taxpayer may either pay the taxes in full, avoiding the associated charges, or elect to pay taxes installments, which is accomplished simply by paying the amount designated as "First Installment" on the tax bill. No interest is charged on the installment payments (since the cost associated with the delayed receipt of the tax payments are absorbed into the Service Charge, which is discussed in the next Section of this Local Law), unless the payment is not made on time, in which case the standard rate of interest applies (as defined in Real Property Tax Law).

January Town/County Tax Bill: The First Installment is due on or before January 31. Failure to make this payment on time disqualifies Taxpayer from Installment Payment system. The amount to be paid on first Installment must be at least one-fourth the January Tax Bill plus Service Charge. The second Installment is due on or before February 28. The amount to be paid on the second Installment must be at least one-fourth the January Tax Bill. The third Installment is due on or before March 31. The third Installment must be at least one-fourth the January Tax Bill. The fourth and final Installment is due on or before April 30 which addresses the tax balance.

September School Tax Bill: The first Installment is due on or before September 30. Failure to make this payment on time disqualifies Taxpayer from Installment Payment system. The amount to be paid on the first Installment must be at least one-third the September Tax Bill plus Service Charge. The second Installment is due on or before October 31. The amount to be paid on the second Installment must be at least one-third the September Tax Bill. The third and final Installment is due on or before November 30 which addresses the tax balance.

Town/School District Tax Collectors: The Collecting Officer of the Town or School District must make a separate return of the unpaid Installments. The Town Tax Collector must forward this return to the Treasurer's Office on February 1; the School Tax Collector must forward it to the Treasurer's Office on October 1. The County Treasurer must pay the amount of unpaid installments to the Town or School District within ten days after the return has been filed.

4. Service Charge:

A Service Charge of two percent (2%) is to be paid by those taxpayers electing to pay their January Tax Bill in installments using the Installment Payment system. A Service Charge of Two percent (2%) is to be paid by those taxpayers electing to pay their September School Tax Bill in installments using the Installment Payment system. This Service Charge is calculated on the full amount of the bill, is to be County Revenue and is to be used to pay all costs associated with the development, implementation, and administration of the Installment Payment system of current year taxes.

5. General Powers of the County Treasurer:

In addition to the powers granted to the County Treasurer in this Local Law, he/she is hereby authorized and empowered:

- a. To make, adopt and amend rules and regulations appropriate to the carrying out of this Local Law and the purposes thereof;
- b. To annually review the Service Charge amounts and make the necessary adjustments (increases/decreases) in the Service Charge amounts to cover all costs associated with the Installment Payment of current taxes;
- c. To delegate his/her functions hereunder to a Deputy County Treasurer or any employee or employees of the Office of the County Treasurer.

6. Effective Date:

This Local Law shall take effect immediately upon its adoption.

School Districts which decide to permit Installment Payment of current year School Taxes must so notify the County Treasurer by copy of the official Board of Education Resolution on or before August 1, preceding the September School Tax Levy. The decision to permit Installment Payment of current year School Taxes will remain in force unless and until revoked by a Board of Education Resolution. A copy of any revocation resolution must be provided to the County Treasurer on or before August 1, preceding the September School Tax Levy for which it is intended to be effective. Failure to provide timely notice of revocation will result in the revocation being effective in the September School Tax Levy of the following year.

Town Boards which decide to permit Installment Payment of current year Town/County Taxes must so notify the County Treasurer by copy of the official Town Board Resolution on or before October 1, preceding the January Town/County Tax Levy. The decision to permit Installment Payment of current year Town/County Taxes will remain in force unless and until revoked by a Town Board Resolution. A copy of any revocation resolution must be provided to the County Treasurer on or before October 1, preceding the January Town/County Tax Levy for which it is intended to be effective. Failure to provide timely notice of revocation will result in the revocation being effective in the January Town/County Tax Levy of the following year.

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

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

I hereby certify that the local law annexed hereto, designated as local law No. 1 of 1997 of the (County)(~~City~~)(~~Town~~)(~~Village~~) of Clinton was duly passed by the Clinton County Legislature on April 23, 1997, in accordance with the applicable provisions of law.
(Name of Legislative Body)

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

I hereby certify that the local law annexed hereto, designated as local law No. _____ of 19____ of the (County)(City)(Town)(Village) of _____ was duly passed by the _____ on _____ 19____, and was (approved)(not approved)(repassed after disapproval) by the _____ and was deemed duly adopted on _____ 19____, in accordance with the applicable provisions of law.
(Name of Legislative Body)
(Elective Chief Executive Officer)*

3. (Final adoption by referendum.)

I hereby certify that the local law annexed hereto, designated as local law No. _____ of 19____ of the (County)(City)(Town)(Village) of _____ was duly passed by the _____ on _____ 19____, and was (approved)(not approved)(repassed after disapproval) by the _____ on _____ 19____. Such local law was submitted to the people by reason of a (mandatory)(permissive) referendum, and received the affirmative vote of a majority of the qualified electors voting thereon at the (general)(special)(annual) election held on _____ 19____, in accordance with the applicable provisions of law.
(Name of Legislative Body)
(Elective Chief Executive Officer)*

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

I hereby certify that the local law annexed hereto, designated as local law No. _____ of 19____ of the (County)(City)(Town)(Village) of _____ was duly passed by the _____ on _____ 19____, and was (approved)(not approved)(repassed after disapproval) by the _____ on _____ 19____. Such local law was subject to permissive referendum and no valid petition requesting such referendum was filed as of _____ 19____, in accordance with the applicable provisions of law.
(Name of Legislative Body)
(Elective Chief Executive Officer)*

* 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 chairperson of the county legislative body, the mayor of a city or village, or the supervisor of a town where such officer is vested with the 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 section (36)(37) 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)(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 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 J. Zingel

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

Date: April 23, 1997

(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 Clinton

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.

William Favreau

Signature William Favreau, Esq.

Assistant County Attorney

Title

County
~~City~~ of Clinton
~~Town~~
~~Village~~

Date: April 23, 1997