

ON MOTION OF MRS. PRATT

RES. NO.

DIRECT PUBLIC HEARING LOCAL LAW NO. 4  
FOR THE YEAR 1984

WHEREAS, proposed Local Law No. 4 for the year 1984 providing for the collection of delinquent village taxes by the County Treasurer, was introduced by Mrs. Pratt, a member of this Legislature, NOW, THEREFORE, BE IT

RESOLVED, that a Public Hearing on said proposed Local Law No. 4 for the year 1984 be held before this Legislature on September 12, 1984 in the Legislative Chambers, County Office Building, 60 Central Avenue, Cortland, New York 13045 at 10:00 a.m., and be it further

RESOLVED, that the Clerk of this Legislature be and hereby is authorized and directed to publish notice of said meeting as required by the Municipal Home Rule Law.

State of New York  
County of Cortland

This is to certify that I, the undersigned Clerk of the Cortland County Legislature, have compared the foregoing copy of a Resolution with the original Resolution now on file in this office, and which was passed by the Cortland County Legislature, on the 8th day of August, 1983 and that the same is a correct and true transcript of such original Resolution and the whole thereof.

In witness whereof I have hereunto set my hand and the official seal of the Cortland County Legislature this

8th day of August, 1984

*Mary Ellen O'Neil*  
(Clerk of the Cortland County Legislature)

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ON MOTION OF MRS. PRATT

RESOLUTION NO. 353

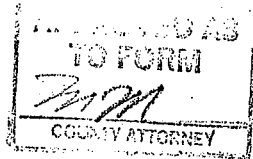
ADOPTING LOCAL LAW NUMBER 4 FOR THE YEAR 1984  
AMENDING LOCAL LAW NUMBER 1 FOR THE YEAR 1984

WHEREAS, Local Law No. 4 for the year 1984 providing for the collection of delinquent village taxes by the County Treasurer was introduced by Mrs. Pratt, a member of the Legislature, at a meeting of this Legislature held on August 8, 1984, and

WHEREAS, said Local Law has been in its final form on the desks of the members at least 7 days prior to this date, and

WHEREAS, a public hearing thereon has been held before this Legislature after publication of notice thereof as required by law, NOW, THEREFORE, BE IT

RESOLVED, that Local Law No. 4 for the year 1984 is hereby passed and enacted in the following form, subject to a permissive referendum:



STATE OF NEW YORK }  
COUNTY OF CORTLAND } SS:

This is to certify that I, the undersigned, Clerk of the Cortland County Legislature of the County of Cortland have compared the foregoing copy of resolution with the original resolution now on file in this office, and which was passed by the Cortland County Legislature, of said county on the 12 day of September and that the same is a correct and true transcript of such original resolution and of the whole thereof.

IN WITNESS WHEREOF I have hereunto set my hand and the official seal of the CORTLAND COUNTY LEGISLATURE, this

12 day of September  
Theresa A. O'Connell  
Clerk of the Cortland County Legislature

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

Text of law should be given as amended. Do not use brackets for matter to be eliminated and do not use italics for new matter.

County  
~~City~~ of CORTLAND  
~~Town~~  
Village

Local Law No. 4 of the year 19 84

AMENDING LOCAL LAW NO. ONE FOR THE YEAR 1984  
A local law TO PROVIDE FOR THE COLLECTION OF  
(insert title)  
DELINQUENT VILLAGE TAXES BY THE  
COUNTY TREASURER

Be it enacted by the LEGISLATURE of the  
(Name of Legislative Body)

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

Section 1. Local Law Number One for the year nineteen hundred eighty-four is hereby amended in its entirety to read as follows:

(Section 1. Section 1442 of the Real Property Tax Law, provides that the Board of Legislature may, by local law, provide for the collection of delinquent taxes by the County Treasurer, provided that the Village Board of Trustees adopt a resolution requesting delinquent taxes be so collected.)

(Section 2. At any time prior to two weeks before the county legislative body 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 fourteen hundred thirty-six of the 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 fourteen hundred thirty-two of the Real Property Tax Law.)

(The County Treasurer shall pay over to the 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 per centum penalty imposed pursuant to paragraph (a) of subdivision four of section fourteen hundred thirty-six of the Real Property Tax Law and such amount shall be paid over to the county.)

(Section 3. The county treasurer shall, within one year following the receipt of the account and certification of delinquent village taxes as provided in section fourteen hundred thirty-six 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 per centum penalty imposed pursuant to paragraph (a) of subdivision four of section fourteen hundred thirty-six of the Real Property Tax Law.

(Section 4. Within two weeks prior to the levy of the town and county taxes, this account and certification of delinquent remaining unpaid shall be transmitted by the county treasurer to the county legislative body, which shall cause the amount of such unpaid taxes, together with seven per centum of the amount of principal and interest, to be relieved upon the real property upon which the same were originally

imposed by the village. The amount relieved shall include village taxes payable in installments which shall have remained unpaid after the date upon which the last installment was due. After relevy on the town and county tax roll, all such relieved amounts shall be considered due and owing to the county treasurer to reimburse the county for the amounts advanced pursuant to subdivision three of the Real Property Tax Law.)

(Section 5. The same proceedings in all respects shall be had for the collection of the amount so directed to be raised by the county legislative body as are provided by law in relation to the county taxes.)

(Section 6. This local law shall take effect immediately upon the expiration of the period provided in Section 24 of the Municipal Home Rule Law or upon the affirmative vote of the electorate pursuant to a referendum held under said section.)

Section 1. Section 1442 of the Real Property Tax Law provides that the Board of Legislature may, by Local Law, provide for the collection of delinquent taxes by the County Treasurer, provided that the Village Board of Trustees adopt a Resolution requesting taxes to be so collected. The purpose of this local law is to provide for an alternate means of collecting delinquent village taxes.

Section 2. If a Village has passed a Resolution requesting that the County provide for the collection of delinquent village taxes, the Village Board of Trustees shall transmit an account and certification of delinquent village taxes to the County Treasurer within fifteen days after the tax roll and warrant has been returned by the Village Treasurer to the Village Board of Trustees. Upon delivery to the County Treasurer of the account and certificate of the 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 also be included in and 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 County Legislative Body.

Section 3. Prior to the first day of December following the receipt by the County Treasurer of the account and certification of delinquent village taxes, 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 fourteen hundred thirty-six of the Real Property Tax Law may pay to the County Treasurer the amount of taxes entered thereon, with interest accumulated to the time of the return of the tax roll and warrant by the Village Treasurer to the Village Board of Trustees. The County Treasurer shall pay over to the Village Treasurer all moneys realized from the collection of such unpaid taxes, including interest, prior to the direction from the County Legislative Body that those taxes remaining unpaid are to be relieved, except that the County Treasurer shall retain the five percentum penalty imposed pursuant to paragraph (a) of subdivision four of section fourteen hundred thirty-six of the Real Property Tax Law, and such amount shall be paid over to the County.

Section 4. 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 County Legislative body, which shall cause the amount of such unpaid taxes, together with seven percentum of the amount of principal and interest, to be relieved upon the real property upon which the same were originally imposed by the village. The amount relieved pursuant to this section shall include village taxes payable in installments, if any, which shall have remained unpaid after the date upon which the last installment was due. After relevy on the town and county tax roll, all such relieved amounts shall become a part of the total tax to be collected. Such relieved amounts shall be considered due and owing to the County Treasurer to reimburse the County for the amounts advanced pursuant to subdivision four of Section 1442 of the Real Property Tax Law.

Section 5. The County Treasurer shall, on or before the first day of April following the receipt of the account and certification of delinquent village taxes as provided in section fourteen hundred thirty-six 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 the return of the tax roll and warrant by the Village Treasurer to the Village Board of Trustees, provided that the County Treasurer shall retain the five percentum penalty imposed pursuant to paragraph (a) of subdivision four of section fourteen hundred thirty-six of the Real Property Tax Law.

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

(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.)

(Final adoption by local legislative body only.)

1. I hereby certify that the local law annexed hereto, designated as local law No. .... of 19.....  
County  
City  
of the Town of ..... was duly passed by .....  
Village (Name of Legislative Body)  
on ..... 19..... in accordance with the applicable provisions of law.

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

2. I hereby certify that the local law annexed hereto, designated as local law No. .... of 19.....  
County  
City  
of the Town of ..... was duly passed by .....  
Village (Name of Legislative Body)  
on ..... 19..... and was approved by the .....  
repassed after disapproval Elective Chief Executive Officer  
and was deemed duly adopted on ..... 19....., in accordance with the applicable provisions of law.

(Final adoption by referendum.)

3. I hereby certify that the local law annexed hereto, designated as local law No. .... of 19.....  
County  
City  
of the Town of ..... was duly passed by the .....  
Village (Name of Legislative Body)  
on ..... 19..... and was approved by the .....  
repassed after disapproval 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  
permissive general  
thereon at the special election held on ..... 19....., in accordance with the appli-  
annual  
cable provisions of law.

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

4. I hereby certify that the local law annexed hereto, designated as local law No. ...4..... of 19.84....  
County  
City  
of the Town of Cortland ..... was duly passed by the Cortland County Legislature ..... on  
Village (Name of Legislative Body)  
August 8 ..... 1984 and was approved by the Chairman ..... on  
repassed after disapproval Elective Chief Executive Officer  
August 8 ..... 1984. 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  
October 18 ..... 1984, 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 board of supervisors, 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.

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

5. 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 ..... 19 ..... became operative.

(County local law concerning adoption of Charter.)

6. I hereby certify that the local law annexed hereto, designated as Local Law No. .... of 197 .... 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 ..... 4 ..... above.

*Mary Ellen Deers*  
Clerk of the Board of Supervisors, City, Town or Village Clerk or Officer designated by Local Legislative Body

Date: October 19, 1984

(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 Cortland

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.

*Marvin Muck*  
.....  
(Title of Officer) County Attorney  
County  
City of Cortland  
Town  
Village

Dated: October 19, 1984