

(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 STEUBEN
~~Town~~
~~Village~~

Local Law No. FIVE of the year 19 84

A local law Establishing tax collection procedures for the County of Steuben.
(Insert title)

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

County
 City of STEUBEN as follows:
~~Town~~
~~Village~~

SECTION 1. LEGISLATIVE INTENT

It is the intent of the within local law to make certain modifications relative to tax sales by the County Treasurer as provided in Real Property Tax Law, Article 10. Except as is inconsistent with the express provisions contained in the within local law, Real Property Tax Law, Article 10, shall be controlling for the enforcement of delinquent taxes.

SECTION 2.

Annually, a tax sale shall be held for the amount of the delinquent tax, the amount of any tax, special ad valorem levy or special assessment, including penalties, costs and interest thereon prescribed by law, on such real property which the purchaser has paid after the sale and prior to the date of redemption with the applicable rate of interest thereon for the individual calendar year. The Treasurer, on behalf of the County, shall annually, without competitive bidding, purchase said lands for which taxes are delinquent, for the gross amount due thereon and a tax sale certificate shall be issued by the County Treasurer to the County of Steuben.

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

SECTION_3.

The Treasurer shall allow delinquent taxpayers to redeem individual annual certificates issued against their property. The oldest certificate issued shall be redeemed first.

SECTION_4.

Following the expiration of the period of redemption, the Treasurer shall issue a Tax Deed to the County of Steuben, for all taxes owing on the parcel and including all interest and penalties and costs. Thereafter, the County Treasurer or his designee, shall cause a public auction to be held for the sale of each parcel. Such auction shall be held in as many days as is necessary to sell each parcel. Said auction, may be with or without reserve and the Treasurer may purchase any such parcel on behalf of the County of Steuben without competitive bidding, for the gross amount due thereon for all tax sale certificates having previously been issued and current taxes levied.

SECTION_5.

Prior to the expiration of his warrant, each collecting officer shall weekly make and deliver to the County Treasurer copies of paid tax receipts.

SECTION_6.

The County Treasurer of the County of Steuben in his sole and exclusive jurisdiction, be and the same, hereby is authorized to promulgate any rules and regulations necessary for the implementation of the within local law. Said rules and regulations shall be effective upon filing with the Clerk of the Legislature and mailing to the collectors of the Towns contained within the County of Steuben.

SECTION_7.

If any clause, sentence paragraph or section of this local law shall be adjudged by any Court of competent jurisdiction to be invalid, such judgement shall not impair or invalidate the remainder hereof, but shall be confined in its operation to the clause, sentence, paragraph or section directly involved in the controversy in which judgment shall have been rendered.

SECTION_8. EEEEEEIIVE DATE

This local law shall take effect immediately upon passage.

(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.)

I hereby certify that the local law annexed hereto, designated as local law No. FIVE of 1984. County of the CITY of STEUBEN was duly passed by the LEGISLATURE (Name of Legislative Body) on July 16, 1984 in accordance with the applicable provisions of law.

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 of the City of was duly passed by the (Name of Legislative Body) on 19 and was approved not disapproved by the Elective Chief Executive Officer * 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 of the City of was duly passed by the (Name of Legislative Body) on 19 and was approved not disapproved by the Elective Chief Executive Officer * repassed after disapproval 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 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 of the City of was duly passed by the (Name of Legislative Body) on 19 and was approved not disapproved by the Elective Chief Executive Officer * repassed after disapproval on 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 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.

Russell Kemple

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

Date: July 18, 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 OFSTEUBEN.....

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.

[Signature]

Signature

.....COUNTY ATTORNEY.....

Title

Date: July 18, 1984

County
City of STEUBEN
Town
Village