

(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~~  
~~Town~~  
~~Village~~ of..... STEUBEN.....

Local Law No. .... SIX ..... of the year 19 87.....

A local law ..... permitting the Steuben County Treasurer to collect  
(Insert title)  
delinquent village taxes.

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

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

SECTION 1: LEGISLATIVE INTENT

It is the intent of the within Local Law to establish and adopt a procedure permitting the Steuben County Treasurer to collect delinquent village taxes upon request by any village in said County.

SECTION 2: DEFINITION OF TERMS

COUNTY TREASURER: the duly elected, appointed, fiscal officer of the County of Steuben designated to perform the duties prescribed by law and directed by the County Legislature.

VILLAGE: any duly incorporated village in Steuben County authorized by the State of New York to function as a municipal corporation.

DELINQUENT TAXES: any village tax which remains due and unpaid after the last date for collection of said tax, levied after passage of this local law.

SECTION 3: PROCEDURE

1. The Village Treasurer shall, within two weeks after the last date authorized by law for the collection of said tax, prepare the account and certification, as required by law, of the remaining unpaid taxes and shall forward same to the respective village legislative body for appropriate approval and forwarding to the Steuben County Treasurer.

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

2. 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 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 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 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 two of this section.

3. The County Treasurer shall, on or before the first day of April following the receipt of the account and certification of delinquent village taxes, 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 per centum penalty imposed as provided by Paragraph (a) of Subdivision Four of Section Fourteen Hundred Thirty-Six of the Real Property Tax Law of the State of New York.

4. The same proceedings in all respects shall be had for the collection of the amount so directed to be raised by the County Legislature 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.)

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

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)  
Town  
Village  
on ..... 19..... 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)  
Town  
Village  
on ..... 19..... and was approved by the ..... Elective Chief Executive Officer \*  
not disapproved  
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)  
Town  
Village  
on ..... 19..... and was approved by the ..... Elective Chief Executive Officer \*  
not disapproved  
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 appli-  
annual  
cable 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. ...SIX..... of 19..87..  
County  
of the City of Steuben was duly passed by the Steuben County Legislature on  
Town  
Village  
October 26 ..... 19 87 and was approved by the ..... on  
not disapproved  
repassed after disapproval  
..... 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  
December 11, ..... 19..87, 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 ..... 4 ..... above.

*Russell N. Kempf*  
Clerk of the County legislative body, City, Town or Village Clerk or officer designated by local legislative body

Date: December 11, 1987

(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 STEUBEN

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  
..... Steuben County Attorney .....  
Title

Date: December 11, 1987

County  
~~City~~ of STEUBEN  
~~Town~~  
~~Village~~