Local Law Filing

(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
(Select one:)
of STEUBEN

Local Law No.  EIGHT of the year 2015

A local law AMENDING LOCAL LAW NO. SIX OF THE YEAR 1987, PERMITTING THE STEUBEN
(Insert Title)
COUNTY COMMISSIONER OF FINANCE TO COLLECT DELINQUENT VILLAGE TAXES.

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

☐ County  ☐ City  ☐ Town  ☐ Village
(Select one:)
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 Commissioner of Finance to collect delinquent village taxes upon request by an village in said County.

SECTION 2. DEFINITION OF TERMS

COUNTY COMMISSIONER OF FINANCE: 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 as defined under the Real Property Tax §102(20) which remains due and unpaid after the last date for collection of said tax, levied after passage of this local law. For the purposes of this Local Law, "delinquent village taxes" shall not include any assessments imposed by such board of trustees on real property for the cost of demolition, repair, clean-up, or code enforcement work undertaken by a village.

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

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 Commissioner of Finance 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 releved upon the real property upon which the same were originally imposed by the village. The amount releved 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 releved amounts shall become a part of the total tax to be collected. Such releved amounts shall be considered due and owing to the County Commissioner of Finance to reimburse the County for the amounts advanced pursuant to subdivision tow of this section.

3. The County Commissioner of Finance 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 Commissioner of Finance 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.

5. Invalidity of Local Law. In the event that any provision of this Local Law shall be adjudged by any court competent jurisdiction to be invalid, ineffective, or unenforceable, this Local Law and Local Law No. Six of the year 1987 shall both be deemed to be immediately repealed in their entirety and the County of Steuben shall immediately cease to collect, enforce, or guarantee any delinquent village taxes.
(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. of 20 of the (County)(City)(Town)(Village) of was duly passed by the on , in accordance with the applicable provisions of law.

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 20 of the (County)(City)(Town)(Village) of was duly passed by the on , and was (approved)(not approved) (Elective Chief Executive Officer*) and was deemed duly adopted on , 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 20 of the (County)(City)(Town)(Village) of was duly passed by the on , and was (approved)(not approved) (Elective Chief Executive Officer*)

(repassed after disapproval) by the (Elective Chief Executive Officer*) on .

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 , in accordance with the applicable provisions of law.

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 20 of the (County)(City)(Town)(Village) of was duly passed by the (Elective Chief Executive Officer*)

(repassed after disapproval) by the (Elective Chief Executive Officer*) on .

Such local law was subject to permissive referendum and no valid petition requesting such referendum was filed as of , 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 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 20___ 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 ________ 20___, 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 20___ of the County of _________________ State of New York, having been submitted to the electors at the General Election of November __________ 20___, 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.

[Signature]
Clerk of the county legislative body, City, Town or Village Clerk or officer designated by local legislative body

Date: ____________ 20___