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Text of law should be given as amended. Do not include matter being eliminated and do not use italics or underlining to indicate a new matter.

County of **Orleans**

COUNTY OF ORLEANS  
LOCAL LAW NO. 4 OF THE YEAR 1997

A LOCAL LAW PROVIDING FOR THE COLLECTION OF CERTAIN DELINQUENT VILLAGE TAXES BY THE COUNTY OF ORLEANS

BE IT ENACTED by the Orleans County Legislature, as follows:

Section 1 LEGISLATIVE INTENT

The purpose of this Local Law is to provide for the collection by the County of Orleans of certain delinquent Village taxes in accordance with Section 1442 of the Real Property Tax Law of the State of New York.

Section 2 RESOLUTION BY VILLAGES

Any Village lying within the County of Orleans may elect each year to have its delinquent Village taxes collected by the County of Orleans in accordance with Section 1442 of the Real Property Tax Law of the State of New York. In any year in which a Village shall make such a determination, it shall cause a certified copy of the resolution of the Village Board authorizing such action to be provided to the Orleans County Treasurer and the Clerk of the Orleans County Legislature. Such resolution shall be adopted by the Village Board no earlier than October 15 of each year and shall be applicable to taxes levied in June of that year. The certified copies shall be delivered as set forth above, no later than November 15 of that year. Notwithstanding the foregoing provisions of this section 2, a Village may adopt a continuing resolution as provided for hereinafter in Section 5 of this Local Law.

Section 3 TRANSMISSION OF DELINQUENT TAXES FROM THE VILLAGE TO THE COUNTY

Not later than 15 days after the adoption of the resolution required by Section 2 of this Local Law, the Village Board shall transmit to the Orleans County Treasurer in such form as may be prescribed by the County Treasurer, the account of all unpaid taxes and certificate of delinquencies. Upon delivery to the County Treasurer of the account and certificate of unpaid

village taxes, a penalty of five percentum (5%) shall be added to each amount correctly 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 be included in and be 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 Orleans County Legislature. Following such transmission, the delinquent taxes, with interest, may be paid to the Orleans County Treasurer at any time prior to relevy of said taxes by the Orleans County Legislature. The payment of delinquent taxes will not be accepted by the County Treasurer after relevy of unpaid taxes.

Section 4      PAYMENT OF DELINQUENT TAXES BY THE COUNTY TO THE VILLAGE

After transmission of delinquent Village taxes by the Village to the Orleans County Treasurer, the County Treasurer shall make payment of such taxes, together with interest and penalties in accordance with the provisions of Section 1442 of the Real Property Tax Law of the State of New York. The County Treasurer will pay to the Village Treasurer the amount of the delinquent taxes, including interest accumulated to the time of the return of the tax roll by the Village Treasurer to the Village Board of Trustees, on or before the first day of April following the receipt of the account and certification of delinquent Village taxes. Provided however, that the County Treasurer shall retain the 5% penalty imposed pursuant to paragraph (a) of subdivision four of section fourteen hundred thirty-six of the Real Property Tax Law.

Section 5      CONTINUING RESOLUTION

Notwithstanding the provisions of section 2 of this local law, a Village may elect to have its resolution provide that such resolution shall continue in effect until rescinded. Any Village after a period of at least one year from the adoption of such resolution may rescind such election by the adoption of a resolution to such effect, which resolution shall be adopted and filed in the same manner as the original resolution. Upon the adoption of a rescinding resolution, the provisions of this local law shall cease to be applicable to such Village and the provisions of the laws in force therein prior to such election, relating to the foreclosure of tax liens, shall again become applicable to such Village, together with any amendments to such laws. Neither an election to adopt the provisions of this local law, nor an election to rescind the same, shall affect any action or proceeding for foreclosure of a tax lien commenced prior to such election or rescission and such action or proceeding may be continued in the same manner as though such election or rescission had not been made.

Section 6      FULL JURISDICTION

Nothing herein shall be construed to limit the authority of the Orleans County Legislature and/or Orleans County Treasurer to enforce and collect delinquent County taxes as otherwise provided by law.

Section 7      EFFECTIVE DATE

This act shall take effect JANUARY 1, 1998.



STATE OF NEW YORK  
DEPARTMENT OF STATE  
ALBANY, NY 12231-0001



ALEXANDER F. TREADWELL  
SECRETARY OF STATE

September 17, 1997

KATHLEEN M. AHLBERG  
CLERK OF THE LEGISLATURE  
3 SOUTH MAIN STREET  
ALBION, NY 14411-1495

RE: County of Orleans, Local Law 4, 1997, filed 09/15/97

The above referenced material was received and filed by this office as indicated. Additional local law filing forms will be forwarded upon request.

Sincerely,

*Janice G Durfee*

Janice G. Durfee  
Principal File Clerk  
Bureau of State Records  
(518) 474-2755

JGD:ml