

*****AMENDED BY LOCAL LAW
NO. 2 - 1981

RECEIVED
ERIE COUNTY
LEGISLATURE

JUL 13 12 45 PM '78

COUNTY OF ERIE

LOCAL LAW NO. 1 - 1979

LOCAL LAW INTRO. NO. 12 (Print 1) 1978

A local law providing for an alternative method for the collection of delinquent village real property taxes in Erie county.

Be it enacted by the legislature of the county of Erie as follows:

Section 1. It is the purpose of this law to provide an alternative method for collection of delinquent village real property taxes by the county of Erie pursuant to section fourteen hundred forty-two of the Real Property Tax Law.

§2. Upon the request by resolution of the board of trustees of any village in Erie county, the Erie county legislature shall provide for the collection of delinquent village taxes that are levied by such village subsequent to the adoption of such resolution as provided in section fourteen hundred forty-two of the Real Property Tax Law.

§3. Such collection of village taxes by Erie County shall continue as to the taxes levied by such village for each succeeding year until a resolution of the village board of trustees rescinding such request is received by the Erie county legislature. A village's resolution to rescind shall be effective as to all taxes subsequently levied by the village and also as to current taxes unless the tax roll and warrant for the

current year shall have already been transmitted to the Erie county commissioner of finance pursuant to paragraph (a) of subdivision four of section fourteen hundred thirty-six of the Real Property Tax Law.

§4. From the time of the return of the certified account of unpaid village taxes described in section fourteen hundred thirty-six of the Real Property Tax Law to the Erie county commissioner of finance pursuant to paragraph (a) of subdivision four of said law, until a time two weeks prior to the last day that is provided by law for the levy of town and county taxes, the Erie county commissioner of finance shall receive the amount of taxes entered on said certified account of unpaid village taxes, with interest added thereto as provided in subdivision two of section fourteen hundred thirty-two of the Real Property Tax Law from any person whose real property is included in said account. The Erie county commissioner of finance shall pay over to the village treasurer not later than the 15th day of each month all moneys realized during the previous calendar month from the collection of such unpaid taxes, including interest, except that he 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 of Erie.

§5. The commissioner of finance 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 commissioner of finance except that said commissioner 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.

§6. 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 Erie county legislature, 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 which shall have remained unpaid after the date upon which the last installment was due. After releve 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 commissioner of finance to reimburse the county for the amounts advanced pursuant to section five of this law.

§7. The same proceedings in all respects shall be had for the collection of the amount so directed to be raised by the Erie county legislature as are provided by law in relation to the county taxes.

§8. This local law shall take effect immediately.

Marie V. Richardson

MARIE V. RICHARDSON
LEGISLATOR, 19th DISTRICT

L. William Paxon

L. WILLIAM PAXON
LEGISLATOR, 17th DISTRICT

Acknowledged by Secy. of State - 1/25/79