

COUNTY OF ERIE

LOCAL LAW NO. 2 - 1981

A LOCAL LAW amending Local Law No. 1 - 1979, in relation to providing for an alternative method for the collection of delinquent village taxes by the county.

BE IT ENACTED BY THE ERIE COUNTY LEGISLATURE, AS FOLLOWS:

Section 1. Local Law No. 1 - 1979 is amended to read as follows:

Alternative method of collection of delinquent village taxes.

1. The county legislature, upon the request by resolution of the board of trustees of any village within the county, shall provide for the collection of delinquent village taxes, for which a timely transmittal of the account and certification of unpaid village taxes, pursuant to paragraph (a) of subdivision four of section fourteen hundred thirty-six of the Real Property Tax Law, has been received.

Such collection by the county shall continue as to the taxes levied by the requesting village for each succeeding year until a resolution of the village board of trustees rescinding such request is received by the county legislature. A resolution to the

village board of trustees rescinding such request shall be effective as to all taxes subsequently levied by the village and also as to current taxes unless the account and certification or unpaid village taxes for the current year shall have already been transmitted to the commissioner of finance pursuant to paragraph (a) of subdivision four of section fourteen hundred thirty-six of the Real Property Tax Law.

2. 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 commissioner of finance pursuant to paragraph (a) of subdivision four of said section, until prior to the direction from the county legislature to relevy delinquent village taxes, the 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 commissioner of finance shall pay over to the village treasurer all moneys realized from the collection of such unpaid taxes, including interest, prior to the direction from the county legislature that those taxes remaining unpaid are to be relieved, except that he 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, and such amount shall be paid over to the county of Erie.

3. 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 commissioner of finance to the county legislature, which shall cause the amount of such unpaid taxes, together with seven percentum of the amount of principal and interest, to be releived upon the real property upon which the same were originally imposed by the village. The amount releived pursuant to this subdivision shall include village taxes payable in installments which shall have remained unpaid after the date upon which the last installment was due. After reley on the town and county tax roll, all such releived amounts shall become a part of the total tax to be collected. Such releived amounts shall be considered due and owing to the commissioner of finance to reimburse the county for the amounts advanced pursuant to subdivision four of this law.

4. The commissioner of finance shall, on or before the first day of April 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 the return of the tax roll and warrant by the village treasurer to the village board of trustees, provided that the commissioner of finance 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.

5. 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.

6. Notwithstanding the provisions of this law or any other local law or resolution to the contrary, the county legislature shall provide for the collection of delinquent village taxes levied for the 1980-1981 fiscal year by a village which has adopted a resolution pursuant to subdivision 1 of this law, provided, however, that such village transmit to the commissioner of finance a certified account of unpaid village taxes for the 1980-1981 fiscal year on or before the last day provided by paragraph (a) of subdivision four of section fourteen hundred thirty-six of the Real

Property Tax Law for the transmittal of the account and certification for the next ensuing fiscal year. Collection by the county of such unpaid 1980-1981 fiscal year taxes may be accomplished by any means authorized under any general, special or local law, and the same proceedings in all respects shall be had for the collection of any amount so directed to be raised by the county legislature as are provided by law in relation to county taxes. The commissioner of finance shall pay over to the village treasurer all moneys realized from the collection of such unpaid 1980-1981 fiscal year taxes, including interest, in the same manner as provided by subdivision two of this law. The commissioner of finance shall further cause to be paid, on or before the first day of April following the receipt of the account and certification of such unpaid 1980-1981 fiscal year taxes, the amount of delinquent village taxes then 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 commissioner of finance 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.

§2. This Local Law is to be effective immediately.