

Local Law Filing

NEW YORK STATE DEPARTMENT OF STATE  
162 WASHINGTON AVENUE, ALBANY, NY 12231

(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~~ of ..... ERIE  
~~Town~~  
~~Village~~

Local Law No. ..... 6 ..... of the year 19<sup>93</sup>.....

A local law amending the Erie county tax act, in relation to authorizing the payment of school district taxes in installments and providing for the repeal of such provisions upon the expiration thereof.

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

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

SECTION 1. Chapter 812 of the laws of 1942, constituting the Erie county tax act, is amended by adding a new section 5-15.0, to read as follows:

SECTION 5-15.0. Partial payments of current year school district taxes.

(a) Definitions. As used in this section:

(1) The term "current school district taxes" means the combined amount of all school district taxes due and unpaid within the fiscal year for which such taxes are to be levied and prior to the first day of December next succeeding the delivery of school district tax rolls to the several school tax collectors, town collectors or receiver of taxes, or within five days thereafter.

(2) The term "delinquent taxes" means the combined amount of unpaid school district taxes and any penalties and interest which have accrued and which the deputy commissioner of real property tax has certified and filed in an account of uncollected school taxes with the Erie county legislature.

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

(3) The term "eligible taxes" means any due and unpaid current fiscal year school taxes prior to the first day of December next succeeding the delivery of the school district tax rolls to the several school tax collectors, town collectors or receivers of taxes, or within five days thereafter.

(4) The term "eligible owner" means an owner of real property who is eligible pursuant to subdivision (c) of this section for partial payment of taxes.

(b) Partial payments of current fiscal year school district taxes authorized. Notwithstanding the provisions of any other general, special, or local law, rule or regulation to the contrary, the legislative body of the county of Erie is hereby authorized and empowered to enact and amend a local law providing for partial payments of current fiscal year school district taxes. Current fiscal year school district taxes may be paid without interest or penalty, on or before the fifteenth day of October next succeeding the levy of such taxes. Alternatively, at the option of the taxpayer, taxes shall be paid in no more than four increments. The initial payment shall amount to not less than fifty percent of the combined total of due and unpaid current year school district taxes. Each successive payment shall be not less than fifty percent of the combined amount of due and unpaid current year school district taxes. No partial payment will be accepted after the first day of December next succeeding the delivery of the school district tax rolls to the several school tax collectors, town collectors or receivers of taxes, or within

five days thereafter.

(c) Eligibility. A property owner shall not be eligible for partial payment of current fiscal year taxes where:

(1) there is a lien for unpaid county, town or special district taxes on the same property for which partial payment of current fiscal year taxes is presented; or

(2) such person is the owner of another parcel within the county of Erie on which there is a lien for unpaid county, town or special district taxes.

(d) Interest and penalties. Interest on the total amount of unpaid current fiscal year school district taxes, less the amount of partial payments made by the eligible owner, shall be that amount as determined pursuant to section 5-2.0 of this act.

(e) Tax certificates and liens. The provisions of this section shall not delay or otherwise affect the sale of tax certificates or the creation of a tax lien against the property except in the reduction of the amount of such tax certificate or lien.

(f) Election of partial payment provisions. Any school district, the taxes for which are collected by a school district tax collector, town tax collector or receiver of taxes, as of the date this act shall take effect may, as to school district taxes levied upon real property located within Erie county, elect that such taxes be subject to the partial payment provisions as prescribed in this section.

(g) Certification of election. Election under subdivision

(f) of this section shall be made annually at a regular meeting of the school district and when such election is made it shall be certified by the clerk of the school district to the town clerk and to the school tax collector, town collectors or receivers of taxes on or before the first day of September following such school district meeting.

(h) Certain school districts excluded. No partial payments of school district taxes shall be accepted by a school district tax collector, town collection or receiver of taxes for any school district not electing such method of payment.

SECTION 2.       Effective Date.

This act shall take effect immediately and shall expire and be deemed repealed December 31, 1995.

(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 19\_\_\_\_ of the (County)(City)(Town)(Village) of \_\_\_\_\_ was duly passed by the \_\_\_\_\_ on \_\_\_\_\_ 19\_\_\_\_, in accordance with the applicable provisions of law.  
(Name of Legislative Body)

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. 6 of 19<sup>93</sup> of the (County)(City)(Town)(Village) of ERIE was duly passed by the ERIE COUNTY LEGISLATURE on July 22 1993, and was (approved)(not disapproved)(repassed after disapproval) by the ERIE COUNTY EXECUTIVE and was deemed duly adopted on August 9, 1993, in accordance with the applicable provisions of law.  
(Elective Chief Executive Officer\*)

3. (Final adoption by referendum.)

I hereby certify that the local law annexed hereto, designated as local law No. \_\_\_\_\_ of 19\_\_\_\_ of the (County)(City)(Town)(Village) of \_\_\_\_\_ was duly passed by the \_\_\_\_\_ on \_\_\_\_\_ 19\_\_\_\_, and was (approved)(not disapproved)(repassed after disapproval) by the \_\_\_\_\_ on \_\_\_\_\_ 19\_\_\_\_. 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 \_\_\_\_\_ 19\_\_\_\_, 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 19\_\_\_\_ of the (County)(City)(Town)(Village) of \_\_\_\_\_ was duly passed by the \_\_\_\_\_ on \_\_\_\_\_ 19\_\_\_\_ and was (approved)(not disapproved)(repassed after disapproval) by the \_\_\_\_\_ on \_\_\_\_\_ 19\_\_\_\_. Such local law was subject to permissive referendum and no valid petition requesting such referendum was filed as of \_\_\_\_\_ 19\_\_\_\_, 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 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 19\_\_\_\_ 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 \_\_\_\_\_ 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 \_\_\_\_\_ 2\_\_\_\_, above.



\_\_\_\_\_  
Clerk of the County legislative body, City, Town or Village Clerk  
or officer designated by local legislative body

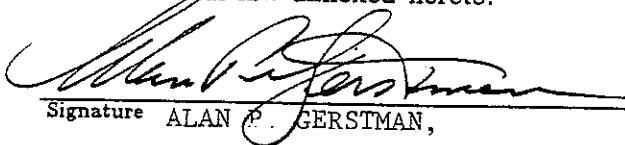
(Seal)

Date: \_\_\_\_\_

(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 ERIE

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 ALAN P. GERSTMAN,

Title FIRST ASSISTANT COUNTY ATTORNEY

County \_\_\_\_\_

City \_\_\_\_\_ of ERIE

Town \_\_\_\_\_

Village \_\_\_\_\_

Date: 11 August '93