

(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. 7 of the year 19 93

A local law amending the Erie county tax act, in relation to authorizing the payment of county ^(Insert Title) and municipal 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
~~Town~~ as follows:
~~Village~~

SECTION 1. Chapter 812 of the laws of 1942, constituting the Erie county tax act, is amended by adding a new section 6-25.0, to read as follows:

SECTION 6-25.0. Partial payments of current year taxes prior to final return by collectors and receivers of taxes.

(a) Definitions. As used in this section:

(1) The term "current fiscal year taxes" means the combined amount of all county, town and special district taxes due and unpaid within the fiscal year for which such taxes are to be levied and prior to the final return made by the several receivers and collectors of taxes.

(2) The term "delinquent taxes" means the combined amount of unpaid taxes, special ad valorem levies, special assessments, and any penalties and interest which have accrued and which the county of Erie has bid for pursuant to section 7-1.0 of this act, and any county, town, and special district taxes remaining

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

unpaid after the final return made by the several receivers and collectors of taxes including relieved school district taxes.

(3) The term "eligible taxes" means any due and unpaid current fiscal year taxes prior to the final return made by the several receivers and collectors of taxes.

(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 county, town and special 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 county, town and special district taxes. Current fiscal year county, town and special district taxes in towns of the first class as defined by law may be paid without interest or penalty, on or before the fifteenth day of February next succeeding the levy of such taxes. Current fiscal year county, town and special district taxes in towns of the second class as defined by law may be paid without interest or penalty, on or before the fifteenth day of March 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 county, town and special district taxes. Each successive payment shall be not less than fifty

percent of the combined amount of due and unpaid current year county, town and special district taxes. No partial payment will be accepted after the final return made by the several receivers and collectors of taxes.

(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 county, town and special district taxes, less the amount of partial payments made by the eligible owner, shall be that amount as determined pursuant to sections 6-7.0 and 6-8.0 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.

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. 7 of 19 93 of the (County)(~~City~~)(~~Town~~)(~~Village~~) of Erie was duly passed by the Erie County Legislature on September 9 19 93, and was (approved)(~~not disapproved~~)(~~repassed after disapproval~~) by the ERIE COUNTY EXECUTIVE and was deemed duly adopted on September 20 19 93, 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


Date:  9/28/93

(Seal)

(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

ERIE COUNTY ATTORNEY

Title

County _____
City of ERIE
Town _____
Village _____

Date: 9/20/93