

RESOLUTION NO. 213 - 2019

**RESOLUTION ADOPTING AND OTHERWISE TREATING
LOCAL LAW NO. 2 – 2019, COUNTY OF LEWIS**

Introduced by Legislator Lawrence L. Dolhof, Chairman of the Board of Legislators.

WHEREAS, a resolution was duly adopted by the Board of Legislators on June 4, 2019, directing that a public hearing be held by said Board on July 2, 2019 from 5:00 p.m. to 5:30 p.m. at the Second Floor Board Room of the Courthouse, 7660 North State Street, Lowville, New York 13367, to hear all interested parties on Local Law (Introductory No. 1-2019) entitled “A LOCAL LAW PROVIDING FOR THE INSTALLMENT PAYMENT OF REAL PROPERTY TOWN AND COUNTY TAXES IN LEWIS COUNTY”; and

WHEREAS, notice of said public hearing was duly advertised in the *Watertown Daily Times*, the official newspaper designated by the County, on June 26, 2019, and posted on the bulletin board of the Lewis County Courthouse, 7660 North State Street, Lowville, New York, at least five (5) days prior to such public hearing; and

WHEREAS, said public hearing was duly held at such location at such time and all parties in attendance were permitted an opportunity to speak on behalf of or in opposition to said proposed Local Law, or any part thereof; and

WHEREAS, the Board of Legislators wishes to make certain determinations based upon the information heretofore submitted to the Board, as well as received during the public hearing.

NOW, THEREFORE, BE IT RESOLVED, as follows:

Section 1. This Local Law (Introductory No. 1 – 2019), County of Lewis, being “A LOCAL LAW PROVIDING FOR THE INSTALLMENT PAYMENT OF REAL PROPERTY TOWN AND COUNTY TAXES IN LEWIS COUNTY”, be and the same hereby is designated as Local Law No. 2–2019, County of Lewis.

Section 2. That Local Law No. 2–2019, County of Lewis, with designation stated above, be and the same is hereby enacted, waiving any and all defects and informalities in the adoption thereof and shall take effect immediately upon filing with the Secretary of State.

Moved by Legislator _____, seconded by Legislator _____,
and adopted pursuant to the following roll call vote:

YEAS:

NAYS:

ABSENT:

LOCAL LAW (INTRODUCTORY NO. 1 - 2019)

COUNTY OF LEWIS

Introduced by Legislator Bryan Moser, Chair of the Finance and Rules Committee.

**A LOCAL LAW PROVIDING FOR THE INSTALLMENT PAYMENT OF REAL
PROPERTY TOWN AND COUNTY TAXES IN LEWIS COUNTY**

BE IT ENACTED by the Board of Legislators of the County of Lewis as follows:

SECTION 1. TITLE:

This Local law shall be known as the LOCAL LAW PROVIDING FOR THE INSTALLMENT PAYMENT OF REAL PROPERTY TOWN AND COUNTY TAXES IN LEWIS COUNTY.

SECTION 2. PURPOSE:

A. The purpose of this Local Law is to designate the County of Lewis, or its designees, as the tax collection agency for the purpose of collecting taxes in installments as prescribed by Title 4-A of Article 9 of the Real Property Tax Law (RPTL §§ 972 – 976), in order to establish a coordinated system for the collection of County and Town taxes by installment.

B. The County of Lewis prepares all tax bills, creates and executes tax warrants for all Towns, and is the designated collection agent for all delinquent property taxes. In so doing, the County makes each Town whole in order for each Town to meet its annual budget.

C. The Towns collect county and town property taxes. The intent of installment payments is to allow each Town to opt into this Local Law, as procedurally described and set forth in Section 4, and thereby afford taxpayers the ability to pay their county and town property taxes timely and not fall into delinquency status.

SECTION 3. INSTALLMENT PAYMENTS:

A. On and after the effective date of this local law and until repealed, the County and Town real property taxes may be paid in two (2) installments, for each Town that opts into this Local law by Resolution. The two (2) installment payments are to be approximately equal (without factoring in the service charge on the first installment as hereinafter set forth).

B. The taxpayer is not obligated to pay by installment and may pay the entire tax bill in whole by January 31st without penalty, interest or other charges as set forth in the Real Property Tax Law of the State of New York.

C. If any installment is not paid on or before the date it is due, additional interest shall be added as provided by §§ 975 and 924-a of the Real property Tax Law for each month or part thereof until paid. No such installment may be paid unless all prior

installments, including service charges and interest shall have been paid or shall be paid at the same time.

D. If paying by installment, the first installment shall be due and payable to the Collecting Officer of the Town no later than January 31st, with no interest, but with a two (2%) service charge. Failure or neglect by an owner of real property to pay the first installment on time and as herein provided shall be construed as an election by such owner to pay the total amount of taxes in one payment in the manner provided by law, and shall thereby disqualify the Taxpayer from the installment payment option. Such failure and neglect to pay timely will result in the standard interest, penalties and other charges set forth in the RPTL to be incurred.

E. The second installment shall be due and payable to the Collecting Officer of the Town on or before May 31st, without interest. Failure or neglect to make this second installment payment timely will result in the standard interest, penalties and other charges set forth in the RPTL to be incurred.

F. Taxes which are paid through a real property tax escrow account may not be paid in installments pursuant to this Local Law.

G. As used in the Local Law, the term "taxes" shall include special assessments which are levied by the Lewis County Legislature at the time and in the manner provided by law for the levy of town and county taxes.

H. The 2% service charge as set forth in subparagraph "D" of this section is to be the Town's revenue. Any interest/penalties collected for late payment(s) shall belong to the Town if collected by the Town, and then to the County on or after June 1st.

SECTION 4. TOWN PARTICIPATION PROCEDURE:

A. Pursuant to RPTL §§972 & 973, upon the enactment of this Local Law by the Lewis County Legislature, each Town in Lewis County may decide, by affirmative vote of a majority of its Board by Resolution, to permit the installment payment of current taxes. A certified copy of said Resolution by the town clerk to the clerk of the county board of legislators must be received on or before the first day of October.

B. The decision to permit and opt for installment payment of taxes as herein set forth requires the local Town and its Tax Collector to collect and receipt for taxes on the same collection system used by the County Treasurer and Real Property Director. The local Tax Collectors must use the County's computer billing and collection system.

C. In order to assist the Towns in opting for installment payments pursuant to this Local Law, the County agrees to pay the cost of the software program/system for the Town for the first two (2) years of operation, and for such additional year(s) the County may, in its sole discretion, offer to pay on behalf of the Town.

D. The Service Charge fee for installment payment option is to be the Town's revenue in exercising the option to allow for installment payments.

SECTION 5. ADMINISTRATION & GENERAL POWERS OF THE COUNTY TREASURER:

A. In addition to the powers granted to the County Treasurer in this Local law, she/he is hereby authorized and empowered:

1). To promulgate and amend suitable rules and regulations appropriate to the carrying out of this Local Law and the purposes thereof, upon consultation with the Lewis County Director of Real Property and the Legislative Finance and Rules Committee;

2). In consultation with the Lewis County Director of Real Property and the Legislative Finance and Rules Committee, to annually review the service charge fees, program/system costs and expenses, and to make recommendations on increases/decreases to cover costs associated with the installment payment of taxes to the County Board of Legislators;

3). To delegate her/his functions hereunder to the Deputy County Treasurer or any employee or employees of the Office of the County Treasurer.

SECTION 6. EFFECTIVE DATE:

This Local law shall take effect immediately.

Town Boards which decide to permit Installment Payment of current year Town/County taxes as set forth in this Local law must so notify the Clerk of the County Board of Legislators by copy of the official Town Board Resolution on or before October 1, preceding the January Town/County Tax levy. The decision to permit Installment Payment of current year Town/County taxes will remain in force until revoked by a Town Board Resolution, a copy of which must be delivered to the Clerk of the County Board of Legislators on or before October 1, preceding the January Town/County Tax Levy.