

November 8, 1993

RESOLUTION NO. 244-93

ADOPTING LOCAL LAW NO. 4 FOR THE YEAR 1993

(Due to the Referendum on the previous Local Law No. 2 For the Year 1993, Reapportioning St. Lawrence County into Sixteen Legislative Districts, that having failed at the General Election on November 2, 1993, this Local Law is now Local Law No. 3 For the Year 1993.)

By Mrs. Bradley, Chairman, Finance & Audit Committee

WHEREAS, a public hearing on Local Law No. 3 for the Year 1993, Installment Payment of Taxes, has been held on November 8, 1993,

NOW, THEREFORE, BE IT RESOLVED that the St. Lawrence County Board of Legislators hereby adopts Local Law No. 3 for the Year 1993.

County of ST. LAWRENCE

Local Law No. 3 for the Year 1993

A local law designating the St. Lawrence County Treasurer's Office as the St. Lawrence County Real Property Tax Collection Agency and permitting, by local option, the Installment Payment of Town, County and School Property Taxes.

Be it enacted by the BOARD OF LEGISLATORS of the COUNTY OF ST. LAWRENCE as follows:

- | | |
|---------|---|
| Section | 1. Short Title |
| | 2. Purpose |
| | 3. Administration |
| | 4. Service Charge |
| | 5. General Powers of the County Treasurer |
| | 6. Effective Date |

1. Short Title:

This Local Law shall be known as the St. Lawrence County Installment Payment of Town, County and School Real Property Tax Law.

2. Purpose:

The purpose of this Local Law is to designate the St. Lawrence County Treasurer's Office as the St. Lawrence County Real Property Tax Collection Agency and to permit, by option of local School Boards and Town Boards, the installment payment of January Town and County Tax Levies and September School Tax Levies. This Local Law is being adopted pursuant to Title 4 - A of Article 9 of the Real Property Tax Law (RPTL, 972 - 976) and related provisions in Article 13 (RPTL,

November 8, 1993

1336 - 1342) which authorizes Counties, Towns and School Districts (other than City School Districts) to establish a coordinated system for the collection of County, Town, and School District Taxes in installments. The installment payment option under Title 4-A, and therefore under this Local Law, only applies to taxes in excess of fifty dollars. This Local Law does not authorize the installment payment of Village Taxes, City of Ogdensburg Taxes, nor Ogdensburg City School District Taxes.

3. Administration:

Upon the enactment of this Local Law by the County Legislature, the Towns and School Districts of St. Lawrence County may decide, by a majority vote of the Town Board or Board of Education, to permit the installment payment of current taxes. The decision to permit the installment payment of taxes requires the local Town/School District Tax Collector must collect and receipt for taxes on the same system the County Treasurer uses. Local Tax Collectors must use the County's computer billing and accounting system. In a Town or School District which has decided to permit installment payment of taxes, each taxpayer may either pay the taxes in full, avoiding the associated charges, or elect to pay taxes in installments, which is accomplished simply by paying the amount designated as "First Installment" on the tax bill. No interest is charged on the installment payments (since the cost associated with the delayed receipt of the tax payments are absorbed into the Service Charge, which is discussed in the next Section of this Local Law), unless the payment is not made on time, in which case the standard rate of interest applies (as defined in Real Property Tax Law).

January Town/County Tax Bill: The First Installment is due on or before January 31. Failure to make this payment on time disqualifies Taxpayer from Installment Payment system. The amount to be paid on first Installment must be at least one-third the January Tax Bill plus Service Charge. The second Installment is due on or before March 31. The amount to be paid on the second Installment must be at least one-third the January Tax Bill plus Service Charge. The third and final Installment is due on or before May 31.

September School Tax Bill: The first Installment is due on or before September 30. Failure to make this payment on time disqualifies Taxpayer from Installment Payment System. The amount to be paid on the first Installment must be at least one-third the September Tax Bill plus Service Charge. The second Installment is due on or before October 31. The amount to be paid on the second Installment must be at least one-third the September Tax Bill plus Service Charge. The third and final Installment is due on or before November 30.

Town/School District Tax Collectors: The Collecting Officer of the Town or School District must make a separate return of the unpaid Installments. The Town Tax Collector must forward this return to the Treasurer's Office on February 1; the School Tax Collector must forward it to the Treasurer's Office on October 1. The County Treasurer must pay the amount of unpaid installments to the Town or School District within ten days after the return has been filed.

November 8, 1993

4. Service Charge:

A Service Charge of 4% is to be paid by those taxpayers electing to pay their January Tax Bill in installments. A Service Charge of 2% is to be paid by those taxpayers electing to pay their September School Tax Bill in installments. This Service Charge is to be County Revenue and is to be used to pay all costs associated with the development, implementation, and administration of Installment Payment of current year taxes.

5. General Powers of the County Treasurer:

In addition to the powers granted to the County Treasurer in this Local Law, he is hereby authorized and empowered:

a) To make, adopt and amend rules and regulations appropriate to the carrying out of this Local Law and the purposes thereof;

b) To annually review the Service Charge Fees and make necessary increases/decreases in the Fees to cover all costs associated with the Installment Payment of taxes;

c) To delegate his functions hereunder to a Deputy County Treasurer or any employee or employees of the Office of the County Treasurer.

6. Effective Date:

This Local Law shall take effect immediately upon its adoption. School Districts which decide to permit Installment Payment of current year School Taxes must so notify the County Treasurer by copy of the official Board of Education Resolution on or before August 1, preceding the September School Tax Levy. The decision to permit Installment Payment of current year School Taxes will remain in force until revoked by a Board of Education Resolution, a copy of which must be given the County Treasurer on or before August 1, preceding the September School Tax Levy.

Town Boards which decide to permit Installment Payment of current year Town/County Taxes must so notify the County Treasurer 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 given the County Treasurer on or before October 1, preceding the January Town/County Tax Levy.

* * *

Mrs. Bradley moved that Resolution No. 244-93 be adopted, seconded by Mr. J. Smith, and carried by a roll call vote with twenty-one (21) yes votes and one (1) Legislator absent (Wells).