NOTICE IS HEREBY GIVEN by the Chair of the St. Lawrence County Board of Legislators that the Chair and the Members of the Board of Legislators of the County of St. Lawrence will meet at the Board of Legislators' Chambers, Court House, located at 48 Court Street, Canton, New York, at 5:40 p.m. on Monday, December 4, 2023, for the purpose of conducting a public hearing regarding:

PROPOSED LOCAL LAW C (NO. __) FOR THE YEAR 2023, AMENDING LOCAL LAW 3 FOR THE YEAR 1993, "AMENDING LOCAL LAW NO. 2 FOR THE YEAR 1956," "THE ST. LAWRENCE COUNTY INSTALLMENT PAYMENT OF TOWN, CITY, COUNTY, AND SCHOOL REAL PROPERTY TAX LAW"

BE IT ENACTED by the Board of Legislators of the County of St. Lawrence as follows:

Section 1.   This local law shall supersede and repeal all prior local laws regarding the installment payment of Town, County, and School Real Property Tax Law.

Section 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, Town Boards, and City Councils, the installment payment of January Town and County Tax Levies, January City 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, 1336-1342) which authorizes Counties, Towns, City, and School Districts (other than City School Districts) to establish a coordinated system for the collection of County, Town, City, and School District Taxes in installments.

Section 3.   ADMINISTRATION

Upon the enactment of this local law by the County Legislature, the Towns, City, and School Districts of St. Lawrence County may decide, by a majority vote of the Town Board, City Council, 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/City/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, City, 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 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/City 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 Tax Payer 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.

Section 4.   SERVICE CHARGE

A Service Charge of two percent (2%) is to be paid by those taxpayers electing to pay their January Tax Bill in installments. A Service Charge of one percent (1%) is to be paid by those taxpayers elective 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.

Section 5.   GENERAL POWERS OF THE COUNTY TREASURER

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

A. Make, adopt and amend rules and regulations appropriate to the carrying out of this local law and the purposes thereof:

B. Annually review the Service Charge Fees and to make necessary increases/decreases in the Fees to cover all costs associated with the Installment Payment of taxes:

C. Delegate his/her functions hereunder to the Deputy County Treasurer or any employee to employees of the Office of the County Treasurer.

Section 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 and City Boards which decided to permit Installment Payment of current year Town/County or City/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 or City/County Tax Levy.