

BUDGET, FINANCE, & PERSONNEL

RESOLUTION NO. 2014341

RE: CHARGES AGAINST THE TWO CITIES AND TWENTY TOWNS  
FOR THE SERVICES AND MATERIALS SUPPLIED BY THE REAL  
PROPERTY TAX SERVICE AGENCY AND OFFICE OF CENTRAL  
AND INFORMATION SERVICES

Legislators BORCHERT, FLESLAND, and BOLNER offer the following and  
move its adoption:

WHEREAS, the Real Property Tax Service Agency has supervised the  
preparation of grievance rolls, final assessment rolls and bills, and supplied related work  
materials to the two cities and twenty towns within the County, and

WHEREAS, the Office of Central and Information Services and Real Property  
Tax Service Agency have incurred expenses in preparing these tax rolls, tax bills and other  
related services, and

WHEREAS, pursuant to Section 578 of the Real Property Tax Law these  
expenses may be charged to the respective towns, cities and special districts of the County, now,  
therefore, be it

RESOLVED, that the expenses set forth on Exhibit "A" be levied and assessed on  
the taxable real property of the towns, cities and special districts of the County in the respective  
amount indicated on the attached Exhibit and when collected, be payable to the County  
Commissioner of Finance.

CA-225-14  
ca/G-131  
12/09/14

STATE OF NEW YORK

ss:

COUNTY OF DUTCHESS

This is to certify that I, the undersigned Clerk of the Legislature of the County of Dutchess have compared the foregoing resolution with  
the original resolution now on file in the office of said clerk, and which was adopted by said Legislature on the 15<sup>TH</sup> day of December 2014, and that  
the same is a true and correct transcript of said original resolution and of the whole thereof.

IN WITNESS WHEREOF, I have hereunto set my hand and seal of said Legislature this 15<sup>th</sup> day of December 2014.

CAROLYN MORRIS, CLERK OF THE LEGISLATURE



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**§ 578. County assistance under cooperative agreements**

McKinney's Consolidated Laws of New York Annotated Real Property Tax Law Effective: June 22, 2010 (Approx. 2 pages)

McKinney's Consolidated Laws of New York Annotated  
 Real Property Tax Law (Refs & Annos)  
 Chapter 50-A. Of the Consolidated Laws  
 Article 5. Assessment Procedure  
 Title 4. Miscellaneous Provisions (Refs & Annos)

Effective: June 22, 2010

McKinney's RPTL § 578

**§ 578. County assistance under cooperative agreements**

## Currentness

1. The legislative bodies of the counties and the governing boards of the cities, towns, villages and school districts or appropriate officers thereof authorized by such legislative body or governing board, as the case may be, shall have power to enter into contracts with each other for data processing and other mechanical assistance in the preparation of assessment rolls, tax rolls, tax bills and other assessment and property tax records and for supplies of field books, assessment rolls and other assessment and property tax forms.

2. (a) The legislative body of a county and the governing body of any city, town, village or school district therein shall have the power to enter into contracts with each other for the collection of taxes by the county treasurer. Such an agreement may either authorize the county treasurer to collect taxes jointly and concurrently with the tax collecting officer of such city, town, village or school district, or may delegate to the county treasurer the sole and exclusive authority to collect taxes for such city, town, village or school district. Such an agreement shall be considered a municipal cooperation agreement for purposes of article five-G of the general municipal law and shall be subject to all provisions thereof. Any such agreement shall be approved by both the city, town, village or school district and the county, by a majority vote of the voting strength of each governing body.

(b) An agreement that authorizes the county treasurer to collect taxes jointly and concurrently with the tax collecting officer of such city, town, village or school district shall have no effect upon the tenure, powers or duties of the incumbent tax collecting officer, except that the county treasurer shall also be considered a tax collecting officer of the city, town, village or school district, with all the powers and duties thereof. In no case shall such an agreement be construed to empower the tax collecting officer of a city, town, village or school district to collect taxes that have been returned to the county treasurer as unpaid.

(c) An agreement that delegates to the county treasurer the sole and exclusive authority to collect taxes for such city, town, village or school district shall have the effect of making the county treasurer the sole tax collecting officer of such city, town, village or school district, and of abolishing the separate office of tax collecting officer in such city, town, village or school district, for as long as the agreement shall be in effect. Provided, however, that if the office to be abolished is elective, the agreement shall be submitted for the approval of the electors of the contracting city, town or village in the manner provided by section twenty-three of the municipal home rule law. Provided further, that such an agreement shall not take effect during the term of an incumbent tax collecting officer, unless the office should become vacant prior to the expiration of such term. Upon the termination of such an agreement, the office of tax collecting officer shall be deemed reestablished as an appointive office of the city, town, village or school district, unless such office has been abolished or its functions transferred to another officer pursuant to law.

**Credits**

(Added L.1970, c. 636, § 1. Amended L.2010, c. 56, pt. EE, § 4, eff. June 22, 2010.)

**Editors' Notes****RESEARCH REFERENCES**

Encyclopedias