

BUDGET, FINANCE, AND PERSONNEL

RESOLUTION NO. 2015279

RE: LEVY OF DELINQUENT VILLAGE TAXES

Legislators BORCHERT, SAGLIANO, JETER-JACKSON, MAC AVERY, and FARLEY offer the following and move its adoption:

WHEREAS, pursuant to Local Law No. 3 of 1996, which was passed by the Dutchess County Legislature on June 3, 1996, was vetoed by the County Executive on July 3, 1996, but was repassed and adopted by the Dutchess County Legislature on July 8, 1996, and

WHEREAS, pursuant to Section 1442(3) of the Real Property Tax Law, the account and certificate(s) of delinquent village taxes have been received by the Commissioner of Finance, now therefore, be it

RESOLVED, that the account and certificate(s) of delinquent village taxes for the year 2015-2016 as reported to the Commissioner of Finance pursuant to Section 1442(3) of the Real Property Tax Law, be accepted and is hereby directed that the amount of such principal and interest as of December 09, 2015, together with seven (7%) percent of the amount in addition thereto, be relieved on the real property on which the same were imposed by the Village. When collected, the same shall be considered due and owing to the Commissioner of Finance to reimburse the County for the amount advanced, and be it further

RESOLVED, that the Commissioner of Finance is hereby authorized and directed to pay the village treasurer, the amount of the returned delinquent village taxes in accordance with the provisions of Section 1442(3) of the Real Property Tax Law.

CA-177-15  
HS/CM/CEN/kvh  
11/09/2015 G-0145  
Fiscal Impact: None

STATE OF NEW YORK  
COUNTY OF DUTCHESS

ss:

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 3<sup>rd</sup> day of December 2016, 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 3<sup>rd</sup> day of December 2016.

CAROLYN MORRIS, CLERK OF THE LEGISLATURE

# Local Law Filing

NEW YORK STATE DEPARTMENT OF STATE  
162 WASHINGTON AVENUE, ALBANY, NY 12231

(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  
~~TOWN~~ of DUTCHESS  
~~TOWN~~  
~~VILLAGE~~

Local Law No. 3 of the year 1996

A local law PROVIDING FOR THE ALTERNATIVE METHOD OF COLLECTION OF DELINQUENT  
(Insert Title)  
VILLAGE TAXES

Be it enacted by the COUNTY LEGISLATURE of the  
(Name of Legislative Body)

County  
~~TOWN~~ of DUTCHESS as follows:  
~~TOWN~~  
~~VILLAGE~~

BE IT ENACTED by the County Legislature of the County of Dutchess as follows:

## SECTION 1. LEGISLATIVE INTENT.

By resolutions adopted by their respective boards of trustees the villages of Wappingers Falls, Millbrook, Pawling, and Millerton have requested the county, pursuant to Section 1442 of the Real Property Tax Law of the State of New York, to provide for the collection by the county of delinquent village taxes. The County Legislature has determined that the granting of such request is not only in the best interest of the county villages, but will also accrue to the benefit of all county residents.

## SECTION 2. PROCEDURE FOR ALTERNATE METHOD OF COLLECTION.

A) Within two weeks prior to the levy of the town and county taxes, the account and certification of delinquent village taxes remaining unpaid shall be transmitted by the County Commissioner of Finance to the county legislative body, which shall cause the amount of such unpaid taxes, together with seven percentum of the amount of principal and interest, to be relieved upon the real property upon which the same were originally imposed by the village. The amount relieved pursuant to this section shall include village taxes payable in installments which shall have remained unpaid after the date upon which the last installment was due. After relevy on the town and county tax roll, all such relieved amounts shall become a part of the total tax to be collected. Such relieved amounts shall be considered due and owing to the County Commissioner of Finance to reimburse the county for the amounts advanced pursuant to Subdivision B of this section.

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

B) The County Commissioner of Finance shall, on or before the first day of April following the receipt of the account and certification of delinquent village taxes as provided in section fourteen hundred thirty-six of this chapter, pay to the village treasurer, the amount of returned delinquent village taxes remaining unpaid, including interest accumulated to the time of the return of the tax roll and warrant by the village treasurer to the village board of trustees, provided that the County Commissioner of Finance shall retain the five per centum penalty imposed pursuant to paragraph (a) of subdivision four of Section 1436 of the Real Property Tax Law.

C) The same proceedings in all respects shall be had for the collection of the amounts so directed to be raised by the county legislative body as are provided by law in relation to the county taxes.

### SECTION 3. EFFECTIVE DATE.

This local law shall take effect immediately upon full compliance with all the requisite statutes and laws applicable to its adoption and promulgation.

(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. \_\_\_\_\_<sup>3</sup> of 19<sup>96</sup> of the (County)(City)(Town)(Village) of \_\_\_\_\_ was duly passed by the \_\_\_\_\_ on \_\_\_\_\_ 19<sup>96</sup>, and was ~~(approved)(not approved)~~(repassed after disapproval) by the \_\_\_\_\_ and was deemed duly adopted on \_\_\_\_\_ 19<sup>96</sup>, in accordance with the applicable provisions of law.  
*(Name of Legislative Body)*  
*(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 approved)(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.  
*(Name of Legislative Body)*  
*(Elective Chief Executive Officer\*)*

**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 approved)(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.  
*(Name of Legislative Body)*  
*(Elective Chief Executive Officer\*)*

\* 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 chairperson 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.)

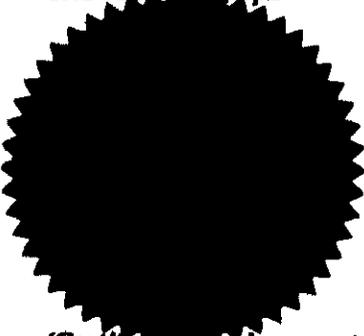
I hereby certify that the local law annexed hereto, designated as local law No. .... of 19.... of the County of ..... State of New York, having been submitted to the electors at the General Election of November ..... 19...., pursuant to subdivisions 5 and 7 of section 33 of the Municipal Home Rule Law, and having received the affirmative vote of a majority of the qualified electors of the cities of said county as a unit and 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.

*Patricia A. Hermann*  
Clerk of the County legislative body, City, Town or Village Clerk  
or officer designated by local legislative body

Date: JULY 12, 1996



(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 DUTCHESS

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]*  
Signature

COUNTY ATTORNEY  
Title

County  
~~CITY~~ of DUTCHESS  
~~TOWN~~  
~~VILLAGE~~

Date: JULY 12, 1996

McKinney's Consolidated Laws of New York Annotated  
Real Property Tax Law (Refs & Annos)  
Chapter 50-a. Of the Consolidated Laws  
Article 14. Special Provisions Relating to Villages  
Title 2. Levy and Collection of Taxes (Refs & Annos)

McKinney's RPTL § 1442

§ 1442. Alternative method for collection of delinquent village taxes

Currentness

1. Notwithstanding the provisions of this article, or any general, special or local law to the contrary, the legislative body of any county, except counties wholly within a city, upon the enactment of a local law, may provide for the collection of delinquent village taxes, if such collection is requested by resolution of the board of trustees of any village within such county.

2. Prior to the direction from the county legislative body to levy delinquent village taxes, any person whose real property is included in the account of delinquent village taxes returned to the county treasurer pursuant to paragraph (a) of subdivision four of section fourteen hundred thirty-six of this chapter may pay to the county treasurer the amount of taxes entered thereon, with interest accumulated to the time of the return of the tax roll and warrant by the village treasurer to the village board of trustees. The county treasurer shall pay over to the village treasurer all moneys realized from the collection of such unpaid taxes, including interest, prior to the direction from the county legislative body that those taxes remaining unpaid are to be relieved, except that the county treasurer shall retain the five percentum penalty imposed pursuant to paragraph (a) of subdivision four of section fourteen hundred thirty-six of this chapter, and such amount shall be paid over to the county.

3. Within two weeks prior to the levy of the town and county taxes, the account and certification of delinquent village taxes remaining unpaid shall be transmitted by the county treasurer to the county legislative body, which shall cause the amount of such unpaid taxes, together with seven percentum of the amount of principal and interest, to be relieved upon the real property upon which the same were originally imposed by the village. The amount relieved pursuant to this section shall include village taxes payable in installments which shall have remained unpaid after the date upon which the last installment was due. After relevy on the town and county tax roll, all such relieved amounts shall become a part of the total tax to be collected. Such relieved amounts shall be considered due and owing to the county treasurer to reimburse the county for the amounts advanced pursuant to subdivision three of this section.

4. The county treasurer shall, on or before the first day of April following the receipt of the account and certification of delinquent village taxes as provided in section fourteen hundred thirty-six of this chapter, pay to the village treasurer, the amount of returned delinquent village taxes remaining unpaid, including interest accumulated to the time of the return of the tax roll and warrant by the village treasurer to the village board of trustees, provided that the county treasurer shall retain the five per centum penalty imposed pursuant to paragraph (a) of subdivision four of section fourteen hundred thirty-six of this chapter.

5. The same proceedings in all respects shall be had for the collection of the amount so directed to be raised by the county legislative body as are provided by law in relation to the county taxes.