

RESOLUTION NO. 2025056

RE: LOCAL LAW NO. ____ OF 2025, A LOCAL LAW AUTHORIZING
INSTALLMENT PAYMENTS OF DELINQUENT REAL PROPERTY TAXES

Legislators TRUITT, HOUSTON, POLASEK, CASWELL, and MC HOUL offer the following and move its adoption:

RESOLVED, that the Legislature of the County of Dutchess adopt Local Law No. ____ of 2025 which has been submitted this day for consideration by said Legislature.

CA-023-25
EMW/rjw
G-1564
2/5/2025
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 14th day of April 2025, 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 14th day of April 2025.



LEIGH WAGER, CLERK OF THE LEGISLATURE

LOCAL LAW NO. ____ of 2025

RE: A LOCAL LAW AUTHORIZING INSTALLMENT PAYMENTS OF
DELINQUENT REAL PROPERTY TAXES

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

SECTION 1. LEGISLATIVE INTENT.

Pursuant to Section 1184 of the Real Property Tax Law, the Dutchess County Legislature hereby enacts this local law providing for installment payments of eligible delinquent real property taxes.

SECTION 2. DEFINITIONS.

Definitions - As used in this local law:

- A. "Eligible delinquent taxes" means the delinquent real property taxes, including interest, penalties and other charges, which have accrued against a parcel as of the date on which an installment agreement is executed.
- B. "Eligible owner" means an owner of eligible real property, which shall be residential and/or farm property, who is eligible to enter into or has entered into an installment agreement.
- C. "Enforcing Officer" means the Dutchess County Commissioner of Finance.
- D. "Installment Agreement" means a written agreement between an eligible owner and the Enforcing Officer providing for the payment of eligible delinquent taxes in installments pursuant to the provisions of Section 1184 of the Real Property Tax Law and this local law adopted thereunder.

SECTION 3. INSTALLMENT PAYMENTS.

- A. Installment payments of eligible delinquent taxes shall be available to each eligible owner on a uniform basis pursuant to the provisions of this local law. Installment payments of eligible delinquent taxes shall commence upon the signing of an installment agreement between the Enforcing Officer and the eligible owner, which agreement shall be kept on file in the office of the Enforcing Officer.
- B. The amount due under an installment agreement shall be the eligible delinquent taxes plus the interest that is to accrue on each installment payment up to and including the date on which each payment is to be made, less a twenty-five percent (25%) down payment made by the eligible owner to the Enforcing Officer upon execution of the Installment Agreement, as further set forth herein. The agreement shall provide that the amount due shall be paid, as nearly as possible, in equal amounts on each payment date.

C. Such installment agreement shall provide:

1. A payment term of twenty-four months;
2. A payment schedule, which shall be quarterly. All agreements shall be entered into on or before September 30 of the year in which the tax becomes a lien. The remaining seven (7) installments are payable every quarter on December 1st, March 1st, June 1st and September 1st, with the first payment due on the December 1st next succeeding the final execution of the Installment Agreement. In addition to quarterly payments, as set forth in paragraph (B), above, the Enforcing Officer shall collect twenty-five percent (25%) of the tax due at the time the tax payer signs the Installment Payment Agreement;
3. The properties to which this local law shall apply shall be both residential property and farm property; and
4. Such other terms and conditions consistent with the provisions of Section 1184 of the Real Property Tax Law and this local law as the Enforcing Officer shall deem appropriate in the best interests of Dutchess County.

SECTION 4. ELIGIBILITY.

A. A property owner shall not be eligible to enter into an installment agreement where:

1. There is a delinquent tax lien on the same property for which the application is made or on another property owned by such person and such delinquent tax lien is not eligible to be made part of the agreement pursuant to this local law;
2. Such person is the owner of another property within the tax district on which there is a delinquent tax lien, unless such delinquent tax lien is eligible to be and is made part of an installment agreement pursuant to this local law;
3. Such person was the owner of a property on which there existed a delinquent tax lien and which lien was foreclosed within three years of the date on which an application is made to execute an installment agreement pursuant to this local law; or
4. Such person defaulted on an agreement executed pursuant to this local law within three (3) years of the date on which an application is made to execute an agreement pursuant to this local law.

B. A property owner shall be eligible to enter into an Installment Agreement no earlier than thirty (30) days after the delivery of the return of unpaid taxes to the Enforcing Officer.

SECTION 5. INTEREST AND PENALTIES.

Interest on the total amount of eligible delinquent taxes, less the amount of the down payment made by the eligible owner shall be that amount as determined pursuant to Section 924-a of the Real Property Tax Law, or such other law as may be applicable. The rate of interest in effect on the date the agreement is signed shall remain constant during the period of the agreement. If an installment is not paid on or before the date it is due, interest shall be added at the applicable rate for each month or portion thereof until paid. In addition, if an installment is not paid by the

end of the fifteenth calendar day after the payment due date, a late charge of five percent (5%) of the overdue payment shall be added.

SECTION 6. DEFAULT.

- A. The eligible property owner shall be deemed to be in default of the installment agreement upon:
- (i) Non-payment of any installment within thirty (30) days from the payment due date;
 - (ii) Non-payment of any tax, special ad valorem levy or special assessment which is levied subsequent to the signing of the agreement by the tax district, and which is not paid prior to the receipt of the return of unpaid taxes by the Enforcing Officer; or
 - (iii) Default of the eligible owner on another installment agreement made and executed pursuant to this local law.
- B. In the event of a default, the County shall have the right to require the entire unpaid balance, with interest and late charges, to be paid in full. The County shall also have the right to enforce the collection of the delinquent tax lien pursuant to the applicable sections of law, special tax act, charter or local law.
- C. Where an eligible owner is in default and the County does not either require the eligible owner to pay in full the balance of the delinquent taxes or elect to institute foreclosure proceedings, the County shall not be deemed to have waived the right to do so.

SECTION 7. NOTIFICATION TO POTENTIAL ELIGIBLE OWNERS.

- A. Within forty-five (45) days after receiving the return of unpaid taxes from the collecting officer, or as soon thereafter as is practicable, the Enforcing Officer shall notify, by first class mail, all potential eligible owners of their possible eligibility to make installment payments on such tax delinquencies. The Enforcing Officer shall add one dollar to the amount of the tax lien for such mailing.
- B. The failure to mail any such notice, or the failure of the addressee to receive the same, shall not in any way affect the validity of taxes or interest prescribed by law with respect thereto.
- C. The Enforcing Officer shall not be required to notify the eligible owner when an installment is due.

SECTION 8. EFFECT ON TAX LIEN.

The provisions of this local law shall not affect the tax lien against the property except that the lien shall be reduced by the payments made under an installment agreement, and that the lien shall not be foreclosed during the period of installment payments provided that such installment payments are not in default.

SECTION 9. SEQRA DETERMINATION.

It is hereby determined, pursuant to the provisions of the State Environmental Quality Review Act, 8 NYECL Section 0101, et seq., and its implementing regulations, Part 617 of 6 NYCRR, that the adoption of this local law is a "Type II" Action within the meaning of Section 617.5(c)(26) and (33) of 6 NYCRR, and, accordingly, is a class of actions which do not have a significant impact on the environment and no further review is required. [6NYCRR Section 617.5(c)(26) and (33) apply to: "(26) routine or continuing agency administration and management, not including new programs or major reordering of priorities that may affect the environment" and "(33) adoption of regulations, policies, procedures and local legislative decisions in connection with any action on this list."]

SECTION 10. SEVERABILITY.

If any clause, sentence, paragraph, subdivision, section, or part of this law or the application thereof to any person, individual, corporation, firm, partnership, entity, or circumstance shall be adjudged by any court of competent jurisdiction to be invalid or unconstitutional, such order or judgment shall not affect, impair, or invalidate the remainder thereof, but shall be confined in its operation to the clause, sentence, paragraph, subdivision, section or part of this law, or in its application to the person, individual, corporation, firm, partnership, entity, or circumstance directly involved in the controversy in which such order of judgment shall be rendered.

SECTION 11. EFFECTIVE DATE.

This local law shall take effect immediately upon filing in the Office of the Secretary of State.

FISCAL IMPACT STATEMENT

NO FISCAL IMPACT PROJECTED

APPROPRIATION RESOLUTIONS

(To be completed by requesting department)

Total Current Year Cost \$ 0

Total Current Year Revenue \$ 0
and Source

Source of County Funds *(check one)*: Existing Appropriations, Contingency,
 Transfer of Existing Appropriations, Additional Appropriations, Other *(explain)*.

Identify Line Items(s):

Related Expenses: Amount \$ _____

Nature/Reason:

Anticipated Savings to County: \$ 0

Net County Cost (this year): \$ 0

Over Five Years: _____

Additional Comments/Explanation:

If approved, the local law authorizing the acceptance of installment payments of delinquent taxes would begin when 2025 unpaid Town Tax bills are turned over to the county in June 2025.

Prepared by: Heidi Seelbach

Prepared On: 02/04/2025

SUE SERINO
COUNTY EXECUTIVE




HEIDI SEELBACH
COMMISSIONER

DUTCHESS COUNTY GOVERNMENT
DEPARTMENT OF FINANCE

MEMORANDUM

TO: Jess White, Budget Director

FROM: Heidi Seelbach, Commissioner of Finance 

DATE: February 4, 2025

RE: RESOLUTION REQUEST TO PASS LOCAL LAW AUTHORIZING INSTALLMENT PAYMENTS OF DELINQUENT REAL PROPERTY TAXES

Please find attached a Resolution Request Form and Fiscal Impact Statement to authorize a local law to accept installment payments of delinquent real property taxes. This local law would be able to be implemented beginning July 1, 2025.