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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  
City of Yates  
~~Town~~  
Village

Local Law No. 1 of the year 19 78

A local law Providing for the Collection of Certain Delinquent Village Taxes by  
(Insert title)  
the County of Yates.

Be it enacted by the Legislature of the  
(Name of Legislative Body)

County  
City of Yates as follows:  
~~Town~~  
Village

Section 1. Legislative intent.

The purpose of this Local Law is to provide for collection, by Yates County, of certain delinquent Village taxes in accordance with the provisions of New York State Real Property Tax Law Sec. 1442 as last amended by Chapter 619 of the laws of 1977.

Section 2. Short title.

This Local Law shall hereinafter be known as Yates County Village Tax Collection Law.

Section 3. Resolution by Villages.

Any village lying wholly or partly within the County of Yates may elect, each year, to have delinquent Village taxes collected by the County of Yates in accordance with Real Property Tax Law Section 1442. In any year, in which a Village shall make such determination it shall cause to be provided to the Clerk of the Yates County Legislature and the Yates County Treasurer a certified copy of a resolution of the Village Board making such determination in respect to delinquent Village taxes levied by the Village the previous June. Such resolution shall be adopted by the Village no earlier than September 1 and a certified copy delivered to the Legislative Clerk and County Treasurer no later than October 15 in each year that the Village shall make such determination. In respect to any Village lying partly within Yates County and partly within another County such resolution shall apply only to delinquent Village taxes on real property situated entirely within Yates County.

Section 4. Transmission of Delinquent Taxes from the Village to the County

Not later than 15 days after the adoption of a resolution referred to in Section 3 above, the Village Board shall transmit to the Yates County Treasurer the account of unpaid Village taxes and certificate of delinquencies. After transmission of the account and certificate to the Yates County Treasurer, the delinquent taxes, with interest, on the properties may be paid to the Yates County Treasurer prior to relevy by the Yates County Legislature which relevy shall be made not later than November 14th of any year. Payment of any delinquent Village taxes, first levied by the Village in June of any year, shall not be

(If additional space is needed, please attach sheets of the same size as this and number each)

accepted by the Yates County Treasurer from November 1 through December 31, inclusive, of that same year.

Section 5. Payment of Delinquent Taxes by the County to the Village.

After transmission of delinquent Village taxes by the Village to the Yates County Treasurer, payment of such delinquent taxes by the Yates County Treasurer to the Village shall be made in accordance with the provisions of Real Property Tax Law Section 1442, and penalties and interest are to be added to delinquent taxes by the Yates County Treasurer in accordance with such section. Unless prior payment is made, the Yates County Treasurer shall pay to the Village Treasurer the amount of transmitted delinquent Village taxes, including interest accumulated at the time of such payment, within one year after the transmission of such delinquent taxes from the Village to the Yates County Treasurer.

Section 6. Effective date.

This Local Law shall take effect on the 1st day of May, 1978.