

**BOARD OF SUPERVISORS
WAYNE COUNTY**

RESOLUTION NO. 149-95

**ADOPTING LOCAL LAW PROVIDING FOR THE INSTALLMENT PAYMENT OF
ELIGIBLE DELINQUENT REAL PROPERTY TAXES**

Mr. Colvin presented the following:

WHEREAS, a proposed local law in relation to providing for the installment payment of eligible delinquent real property taxes was presented to the Board of Supervisors on February 28, 1995; and

WHEREAS, a public hearing on the proposed local law was held by the Board of Supervisors on March 21, 1995 in accordance with the notice of hearing duly posted and published in the manner prescribed by law; now, therefore, be it

RESOLVED, that said local law is hereby adopted to read as follows:

COUNTY OF WAYNE - STATE OF NEW YORK

A local law providing for the installment payment of eligible delinquent real property taxes.

BE IT ENACTED BY THE BOARD OF SUPERVISORS OF THE COUNTY OF WAYNE, as follows:

SECTION 1.

This local law is enacted pursuant to the provisions of Section 1184 of the Real Property Tax law of the State of New York for the purpose of providing for the installment payment of eligible delinquent real property taxes.

SECTION 2.

Definitions. As used in this Section:

- (a) "County" means the County of Wayne;
- (b) "County Treasurer" means the County Treasurer of the County of Wayne;
- (c) "Eligible delinquent taxes" means the delinquent taxes, including interest, penalties, and other charges which have accrued against a parcel as of the date on which an installment agreement is executed;
- (d) "Eligible owner" means an owner of real property who is eligible to or has entered into an installment agreement;
- (e) "Installment agreement" means a written agreement between an eligible owner and the County Treasurer 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.

SECTION 3.

The County Treasurer is authorized to enter into an installment agreement with an eligible owner providing for the payment of eligible delinquent taxes in installments. Such installment payment of eligible delinquent taxes shall be made available to each eligible owner on a uniform basis pursuant to the provisions of Section 1184 of the Real Property Tax Law and this local law. The installment payment of eligible delinquent taxes shall commence upon the signing of an installment agreement between the County Treasurer and the eligible owner. The agreement shall be kept on file in the office of the County Treasurer.

SECTION 4.

This local law shall apply to all properties within Wayne County.

SECTION 5.

An owner of real property shall be eligible to enter into an installment agreement pursuant to this local law no earlier than thirty days after the delivery of the return of the unpaid taxes to the County Treasurer.

SECTION 6.

- (a) The maximum term of an installment agreement shall be twenty-four months;
- (b) The payment schedule shall be monthly;
- (c) The installment agreement shall require a minimum initial down

payment of ten percent of the eligible delinquent taxes.

SECTION 7.

A property owner shall not be eligible to enter into an installment agreement pursuant to this local law where:

(a) 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;

(b) such person is the owner of another parcel within Wayne County on which there is a delinquent tax lien, unless such delinquent tax lien is eligible to be and is made part of the agreement pursuant to this local law; or

(c) such person was the owner of 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 agreement pursuant to this local law.

SECTION 8.

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. The agreement shall provide that the amount due shall be paid, as nearly as possible, in equal amounts on each payment due date. Each installment payment shall be due on the last day of the month in which it is to be paid.

Such payments shall be applied first to interest, penalties and other charges, and then to principal. As used herein, the term "principal" shall mean the amount of the delinquent tax excluding all interest, penalties and other charges.

SECTION 9.

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. 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 rate prescribed by Section 924-a of the Real Property Tax Law 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 of the overdue payment shall be added.

SECTION 10.

Default.

(a) The eligible owner shall be deemed to be in default of the installment agreement upon:

(i) non-payment of any installment within thirty 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 County, and which is not paid prior to the expiration of the warrant of the collecting officer, or

(iii) default of the eligible owner on another 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.

(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 11.

Notification of potential eligible owners.

(a) Within forty-five days after receiving the return of unpaid taxes from the collecting officer, or as soon thereafter as is practicable, the County Treasurer shall notify, by first class mail, all potential eligible owners of their possible eligibility to make installment payments

on such tax delinquencies. The County Treasurer 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 County Treasurer shall not be required to notify the eligible owner when an installment is due.

SECTION 12.

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 13.

This local law shall take effect on the date it is filed in the Office of the Secretary of State in accordance with the provisions of Section 27 of the Municipal Home Rule Law of the State of New York.;

and be it further

RESOLVED, that the Clerk of the Board of Supervisors is hereby directed to number the local law in conformance with the filing requirements of the Secretary of State and to file the local law with the Secretary of State in accordance with the provisions of the Municipal Home Rule Law of the State of New York.

Mr. Lyon moved the adoption of the resolution. Seconded by Mrs. Chittenden. Upon roll call, all Supervisors voted Aye. Absent - Supervisor Healy The Chairman declared the resolution adopted.

Office Clerk of Board of Supervisors,
County of Wayne

I, hereby certify that I have compared the foregoing copy of a resolution with the original duly adopted by the above mentioned Board at a session held on the 21st day of March, 1995 and that the same is a true copy of said original and of the whole thereof.

IN WITNESS WHEREOF, I have hereunto subscribed my name and affixed the official seal of the said Board, this 22nd day of March, 1995.

Clerk