

PROPOSED LOCAL LAW NO. 7 OF 2011  
State of New York  
County of Hamilton

A Local Law Providing For  
The Collection Of Certain Delinquent Village Taxes  
By The County Of Hamilton

BE IT ENACTED, By the Board of Supervisors of the County of Hamilton, State of New York, as follows:

SECTION 1. BOARD INTENT

The purpose of this Local Law is to provide for the collection by the County of Hamilton of certain delinquent Village taxes in accordance with Section 1442 of the Real Property Tax Law of the State of New York.

SECTION 2. RESOLUTION BY VILLAGE

The Board of Trustees of the Village of Speculator has adopted by resolution dated January 25, 2010, a request that Hamilton County annually assume the collection of delinquent taxes of the Village of Speculator, analogous to the manner the county currently collects delinquent taxes for towns and school districts within the county, for relevy to the Town and County tax roll for eventual enforcement, if necessary.

SECTION 3. TRANSMISSION OF THE DELINQUENT TAXES FROM THE VILLAGE TO THE COUNTY

The Speculator Village Board of Trustees shall transmit to the Hamilton County Treasurer within fifteen days after the tax roll and warrant has been returned by the Village Treasurer to the Board of Trustees, in such form as may be prescribed by the County Treasurer, the account and certificate of all unpaid taxes and delinquencies. Upon delivery to the County Treasurer of the account and certificate of unpaid village taxes, a penalty of five percent (5%) shall be added to each amount currently due and owing. The amount of penalty and interest accumulated on any delinquent account at the time such account is transmitted to the County Treasurer shall be included in and be deemed part of the amount of the unpaid tax for purposes of computing the additional percentage to be levied by the Board of Supervisors of Hamilton County.

SECTION 4. PAYMENT OF DELINQUENT TAXES BY THE COUNTY TO THE VILLAGE

After transmission of delinquent village taxes by the Village of Speculator to the County Treasurer, the County Treasurer shall make payment of such taxes, together with interest and penalties in accordance with the provisions of Section 1442 of the Real

Property Tax Law of the State of New York. The County Treasurer will pay to the Village Treasurer the amount of the delinquent taxes, including interest accumulated to the time of the return of the tax roll by the Village Treasurer to the Village Board of Trustees, on or before the first day of April following the receipt of the account and certification of delinquent village taxes. Provided, however, that the County Treasurer shall retain the 5% penalty imposed pursuant to paragraph (a) of Subdivision 4 of Section 1436 of the Real Property Tax Law; and excepting from the foregoing payment to the Village Treasurer amounts as may be due or become due with respect to Parcel No. 113.032-1-11 until such time as NYSDEC site closure letter or like documentation is received/approved by the County Attorney, such documentation evidencing environmental remediation/clean-up at such parcel.

#### SECTION 5. FULL JURISDICTION

Nothing herein shall be construed to limit the authority of the Hamilton County Board of Supervisors and/or Hamilton County Treasurer to enforce and collect delinquent county taxes as otherwise provided by law.

#### SECTION 6. VALIDITY

Should any section of the Local Law be declared by the Court of Competent jurisdiction to be invalid, such decision and determination shall not affect the validity of the remainder of this Local Law or any other part thereof.

#### SECTION 7. EFFECTIVE DATE

This Local Law shall take effect immediately as prescribed by the requesting resolution adopted by the Board of Trustees of the Village of Speculator and shall remain in effect unless rescinded or revoked by resolution of same village.