

Accepting The Accounting Of Unpaid School Taxes For The 2025-2026 School Year, Directing Payment To The School Districts And Directing Re-Levying Pursuant To Real Property Tax Law – Department Of Finance

Referred to: The Ways and Means Committee (Chairman Gavaris and Legislators Collins, Hansut, Kovacs, Nolan, Roberts, and Uchitelle)

Chairman of the Ways and Means Committee, John Gavaris, and Deputy Chair Kevin A. Roberts offer the following:

WHEREAS, this resolution has been submitted at the request of the County Executive on behalf of the Department of Finance; and

WHEREAS, the Ulster County Acting Commissioner of Finance is required, pursuant to Section 1330(4) of the New York State Real Property Tax Law, to pay to school districts (not including city school districts) the amounts of school taxes that are unpaid as of a date certain deadline; and

WHEREAS, the date certain deadline for payment of school taxes for the 2025-2026 school year is November 21, 2025; and

WHEREAS, all school tax payments not received by the end of the business day on November 21, 2025, must be reported as unpaid; now, therefore, be it

RESOLVED, that the Ulster County Legislature hereby authorizes the amounts of unpaid school taxes for the 2025-2026 school year be paid by the Ulster County Acting Commissioner of Finance to those officers charged by law with the custody of school district monies, and together with seven percent of the combined amount of principal plus accrued interest, be re-levied via the 2026 General Tax upon the real property upon which the school taxes were originally imposed, so long as the accounts of unpaid school taxes for the 2025-2026 school year have been filed with the Clerk of the Ulster County Legislature prior to the re-levying of the unpaid taxes; and, be it further

RESOLVED, that when such re-levy (the unpaid tax, accrued interest, plus seven percent on the sum of both) is collected, the same shall be returned to the Ulster County Acting Commissioner of Finance to reimburse the County for the amount advanced and for the expense of collection,

and moves its adoption

Resolution No. 444 September 16, 2025

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ADOPTED BY THE FOLLOWING VOTE:

AYES:

NOES:

Passed Committee: Ways and Means on _____.

FINANCIAL IMPACT:

NONE