

Accepting The Accounting Of Unpaid School Taxes For The 2024-2025 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, and Roberts)

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 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 2024-2025 school year is November 22, 2024; and

WHEREAS, all school tax payments not received by the end of the business day on November 22, 2024 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 2024-2025 school year be paid by the Ulster County 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 2025 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 2024-2025 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 Commissioner of Finance to reimburse the County for the amount advanced and for the expense of collection,

and moves its adoption.

Resolution No. 501 September 17, 2024

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ADOPTED BY THE FOLLOWING VOTE:

AYES: 22 NOES: 0
(Absent: Legislator Maloney)

Passed Committee: Ways and Means on September 12, 2024

FINANCIAL IMPACT:
NONE

STATE OF NEW YORK
 ss:
COUNTY OF ULSTER

I, the undersigned Clerk of the Legislature of the County of Ulster, hereby certify that the foregoing resolution is the original resolution adopted by the Ulster County Legislature on the 17th Day of September in the year Two Thousand Twenty-Four, and said resolution shall remain on file in the office of said clerk.

IN WITNESS WHEREOF, I have hereunto set my hand and seal of the County of Ulster this 20th Day of September in the year Two Thousand Twenty-Four.

[s] Victoria A. Fabella
Victoria A. Fabella, Clerk
Ulster County Legislature

Submitted to the County Executive this
20th Day of September 2024.

Approved by the County Executive this
27th Day of September 2024.

[s] Victoria A. Fabella
Victoria A. Fabella, Clerk
Ulster County Legislature

[s] Jen Metzger
Jen Metzger, County Executive