

Authorizing Extension Of Real Property Tax Collection For Persons Deployed By The Military Under The Patriot Plan

The General Services / Community Services Committee (Chairman Tipp and Legislators Every, Maloney, McAfee, Kraft, Rodriguez and Stoeckeler) and Legislators Aiello, Alfonso, Busick, Cummings, DePew, Felicello, Gerentine, Harris, Hathaway, Meyer, Noonan, Roberti, Stock, Bartels, Berardi, Dart, Donaldson, Feldmann, Hyatt, Lomita, Loughran, R.A. Parete, R.S. Parete, Provenzano, Shapiro, and Zimet offer the following:

WHEREAS, New York State Real Property Tax Law Section 925-d authorizes municipal corporations, which includes counties, to defer real property tax collection or the imposition of penalties or interest for a late payment owed by persons who have been deployed by the military or by the spouse or domestic partner of a person deployed by the military, provided they meet certain eligibility requirements as part of a comprehensive "Patriot Plan" designed to offer benefits to New York's servicemen and women, and

WHEREAS, New York State Real Property Tax Law Section 925-d authorizes municipal corporations to offer this extension if approved by resolution by the municipal corporation, and

WHEREAS, in order to fully offer the benefit of the Patriot Plan to persons deployed by the military, all Ulster County towns, cities, villages and school districts should be encouraged to authorize this extension as well, and

WHEREAS, the General Services/Community Services Committee have been polled and reviewed said request with a majority of the members voting approval, and

WHEREAS, the Ways and Means Committee has met and reviewed said request with a majority of the members voting approval.

RESOLVED, that the Ulster County Legislature hereby enacts the provisions of the Real Property Tax Law, Section 925-d and authorizes the 90-day extension, from the end of deployment of real property tax collection for persons deployed by the military as defined for this purpose as, "a person who has been ordered to active military duty, other than training, for the period beginning with a declaration of war by Congress and ending with a date prescribed by Presidential Proclamation or concurrent resolution by Congress or during any period of combat designated by Presidential Order for hazardous duty," and

Resolution No. 112 March 10, 2005

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FURTHER RESOLVED, that this resolution shall take effect as to County taxes levied on parcels within the boundaries of a municipal corporation upon the enactment of its own authorizing resolution as contemplated by Real Property Tax Law, Section 925-d, and

FURTHER RESOLVED, that the Ulster County Treasurer is requested to notify each municipal corporation within Ulster County of this opportunity and to further request that each municipal corporation report back to the Ulster County Treasurer of their actions within 60 days of notification, and

and moves its adoption.

ADOPTED BY THE FOLLOWING VOTE:

AYES: 33 NOES: 0

FINANCIAL IMPACT:
UNKNOWN

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