

Establishing A Policy Requiring An Annual Report From The Commissioner Of Finance Listing The Twenty Largest Delinquent Real Property Taxpayers In Ulster County

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

Legislator Jason J. Kovacs offers the following:

WHEREAS, the Ulster County Legislature has a responsibility to oversee the fiscal health and revenue collection of County government; and

WHEREAS, the timely collection of real property taxes is essential to maintaining stable finances for the County and its municipalities; and

WHEREAS, transparency and legislative oversight in matters of tax delinquency promote accountability and informed policymaking; and

WHEREAS, the Commissioner of Finance maintains records identifying all real property owners who are delinquent in the payment of County real property taxes; and

WHEREAS, it is in the public interest for the Ulster County Legislature to receive an annual summary of significant tax delinquencies to better understand patterns and cumulative impacts on County finances; and

WHEREAS, the Ulster County Legislature, pursuant to Ulster County Charter §C-11, is the legislative, appropriating and policy-determining body of the County; and

WHEREAS, pursuant to Ulster County Charter §C-53(b)(7) the Commissioner of Finance shall perform such other duties as may be required by the County Executive or County Legislature; now, therefore, be it

RESOLVED, that it shall be the policy of Ulster County that the Commissioner of Finance shall, no later than August 15th of each calendar year, in addition to such other reports as may be required by law, provide a separate written report to be filed with the Clerk of the Ulster County Legislature; and, be it further

RESOLVED, that such report shall identify the twenty (20) largest delinquent taxpayers of real property taxes in Ulster County as of July 31st of that year, together with the cumulative total of all outstanding delinquent taxes owed to the County as of that date; and, be it further

Resolution No. 547 November 18, 2025

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RESOLVED, that for the purposes of this report the term “delinquent” shall mean any taxpayer that is at least one (1) calendar year in arrears as of July 31st in the year the report is filed and the report shall include, to the extent permitted by law, the property owner’s name, property location, and total amount of taxes in arrears, and may include additional information the Commissioner deems relevant for legislative oversight including but not limited to whether any such taxpayers have entered into any installment plan for the payment of the delinquent taxes; and, be it further

RESOLVED, that a copy of said report shall be filed with the Clerk of the Legislature and made available to all Legislators; and, be it further

RESOLVED, that this policy shall take effect immediately.,
and moves its adoption.

ADOPTED BY THE FOLLOWING VOTE:

AYES: NOES:

Passed Committee: Ways and Means on _____.

FINANCIAL IMPACT:
NONE