Local Law Number 5 Of 2022

County Of Ulster

A Local Law To Provide For The Collection Of Delinquent Village Real Property Taxes

BE IT ENACTED, by the Legislature of the County of Ulster as follows:

SECTION 1. LEGISLATIVE INTENT AND FINDINGS.

It is the desire of the Ulster County Legislature to allow for and encourage the consolidation of services and, whenever applicable, to eliminate the duplication of services.

Pursuant to § 1442 of the New York State Real Property Tax Law, Ulster County may provide for the collection of delinquent village taxes, if such collection is requested by resolution of the board of trustees of any village within such county.

The Ulster County Legislature seeks to authorize the Chair of the Ulster County Legislature to enter into agreements with the Villages of Ellenville, New Paltz, and Saugerties relating to the collection of delinquent taxes on real property following the submission of such request from the board of trustees.

As specified in Article VIII, § C-53 B(3) of the Ulster County Charter, the Commissioner of Finance shall act as the enforcing officer of the County for the purpose of the collection of delinquent taxes on real property pursuant to Article 11 of the Real Property Tax Law of the State of New York. The Ulster County Legislature authorizes the duties of enforcing officer to remain with the Commissioner of Finance for any Villages that request such service through resolution of the board of trustees.

SECTION 2. AUTHORIZATION OF VILLAGE REAL PROPERTY TAX COLLECTION AGREEMENTS:

The Chair of the Ulster County Legislature is authorized to enter into agreements with Ulster County Villages providing for the collection of delinquent taxes on real property pursuant to the provisions of the New York State Real Property Tax Law and this Local Law. Such agreements commence upon the submission of a resolution passed by a Village Board of Trustees and the signing of an agreement between the Ulster County Legislative Chair and the Village Mayor. The agreement shall be kept on file in the office of the Ulster County Clerk.

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Delinquent village taxes existing prior to the commencement of enforcement proceedings by the County hereunder shall be the sole responsibility of the village and shall not be collected nor reimbursed by the County.

SECTION 3. ENFORCEMENT OFFICER:

An Ulster County Village Board of Trustees that desires to enter into an agreement with Ulster County for the provision of Real Property Tax Collection services shall designate the Commissioner of Finance, the enforcing officer of Ulster County, as the enforcing officer in their requesting resolution for the purposes of the collection of tax liens on real property pursuant to the provisions of the New York State Real Property Tax Law and this Local Law.

SECTION 4. EFFECTIVE DATE:

This local law shall take effect immediately upon filing with the Secretary of State of the State of New York.

Adopted by the County Legislature: October 18, 2022

Approved by the Acting County Executive: November 15, 2022

Filed with New York State Department of State: November 28, 2022