

Local Law Filing

(Use this form to file a local law with the Secretary of State.)

Text of law should be given as amended. Do not include matter being eliminated and do not use italics or underlining to indicate new matter.

County City Town Village
(Select one:)

of Plattsburgh

Local Law No. 1 of the year 2020

A local law adding Article VII, entitled "Levy and Collection of Taxes; Board of Assessment Review",
(Insert Title)
per Section 306-36 through Section 306-51 to Chapter 306 "Taxation" to the City Code of
the City of Plattsburgh.

Be it enacted by the Common Council of the
(Name of Legislative Body)

County City Town Village
(Select one:)

of Plattsburgh as follows:

Be it enacted by the Common Council of the City of Plattsburgh as follows:

1. The City Code of the City of Plattsburgh is amended by adding Article VII, entitled "Levy and Collection of Taxes; Board of Assessment Review", including Section 306-36 through Section 306-51, to Chapter 306 "Taxation" to the City Code of the City of Plattsburgh to read as follows:

Chapter 306 "Taxation"...

Article VII "Levy and Collection of Taxes; Board of Assessment Review"

§ 306-36 Assessor; Board of Assessment Review.

A. There shall be, in the City of Plattsburgh, New York, a sole Assessor. The Assessor shall be appointed by the Common Council of the City of Plattsburgh and shall have all the qualifications and training specified in § 310 of the Real Property Tax Law. The term of the office shall be six (6) years. Notwithstanding the preceding, the City may enter into a Contract with Clinton County pursuant to § 1537 of the Real Property Tax Law whereby the City hires and retains Clinton County to provide assessment services to the City, and the County agrees to provide assessment services to the City, in the manner provided by Real Property Tax Law.

(If additional space is needed, attach pages the same size as this sheet, and number each.)

B. There shall be, in the City of Plattsburgh, a Board of Assessment Review which shall consist of five (5) members. The members of the Board of Assessment Review shall be appointed in accordance with § 523 of the Real Property Tax Law and shall serve for a term of five (5) years. All other duties, appointment procedures, training requirements and other obligations of the members of the Board of Assessment Review shall be as set forth in § 523 of the Real Property Tax Law. The members shall elect one (1) of their members to be Chairperson.

§ 306-37 Assessment of taxes.

The Assessor shall, in each year, prepare an assessment roll of the persons and property taxable within the City in the same manner and form as required by the rules and regulations of the New York State Board of Equalization and Assessment. Except as otherwise provided by law, only one (1) assessment shall be made each year for all the taxes levied within the City during that year.

§ 306-38 Valuation date.

The valuation date shall be January 1 of each year.

§ 306-39 Taxable status date.

Taxable status date shall be March 1 of each year. On or before March 1 of each year, the Assessor shall complete an inventory of all real property in the City of Plattsburgh, New York, including the names of the owners.

§ 306-40 Completion of tentative assessment roll.

The Assessor shall complete a tentative assessment roll prior to May 1 of each year and cause notice of such completion to be published in the official newspaper of the City of Plattsburgh, New York, on or before May 1 of each year. The tentative assessment roll shall be available for public inspection in accordance with § 506 of the Real Property Tax Law.

§ 306-41 Completion or final assessment roll.

The assessment roll shall be completed and filed in the office of the Assessor and copies thereof furnished to the City Clerk and the Clinton County Board of Legislators on or before July 1 of each year, and notice of the completion and filing of the final assessment roll shall be published in the official newspaper of the City on or before July 1, of each year.

§ 306-42 Powers and duties

The Board of Assessment Review and the Assessor shall have the powers and duties prescribed by Title 1-A of the Real Property Tax Law of the State of New York.

§ 306-43 Levy of taxes by Common Council.

The Common Council must annually cause to be levied and raised by general taxes upon all taxable property in the City according to the valuations upon the assessment roll for the current year, corrected as aforesaid:

- A. The amount of taxes certified to the Common Council of the City by the Board of Legislators to be assessed by the City.
- B. The amount of all interest and any installment of principal falling due upon bonded or other funded debts of the City.
- C. The amount necessary to defray the expenses of the Board of Education for the fiscal year, including all capital appropriations.
- D. The amount necessary to defray the general City expenses of said City for the current fiscal year as authorized and provided for in this act and in all other acts relating to the City, including the Local Finance Law.
- E. Taxes shall be collected as follows: One (1) warrant, which includes taxes to be levied for all the above purposes, shall be issued, and said warrant shall provide for the payment of said taxes in four (4) equal installments, the first installment to be due on March 15 in each year, the second installment to be due on April 15 in each year, the third installment to be due on May 15 in each year and the fourth installment to be due on June 15 in each year, except such dates as fall on Saturday, Sunday or legal holidays, the next business date shall be the due date for that installment. Nothing contained herein however shall prevent the payment by any taxpayer of the total amount of his annual tax and charges after the issuance of said warrant.

§ 306-44 Issue of tax roll and warrant by Chamberlain.

The City Clerk, under the direction of the Common Council, shall extend and apportion the taxes to be collected on the assessment roll delivered to the City Clerk, and as often as taxes are directed to be collected, and shall forthwith file the same in their office and shall make two (2) copies of the same with the taxes to be collected, extended or apportioned and shall certify such copies to be correct duplicate city rolls of state, county and city taxes as the case may be. Said roll shall then and on or before the first day of February, or as soon thereafter as practicable, be delivered to the Chamberlain of the City with the warrant annexed, under the Seal of the City, commanding the Chamberlain to receive, levy and collect the several sums in the roll specified as assessed against the person or property therein mentioned or described, with such percentage or penalty and interest as is in this act provided, in the manner provided by law for the collection and

levying of county taxes by town collectors and with the additional powers conferred by this act. From time of the receipt of the tax roll and warrant by the Chamberlain, all taxes assessed and levied upon any real estate shall be a lien upon such real estate for the amount thereof with percentage and interest until the same shall be fully paid.

§ 306-45 Notice of receiving warrant.

Immediately on the delivery of the city roll and warrant attached to the City Chamberlain, for collection of the amount specified in said warrant, the Chamberlain shall publish a notice once in the official newspaper in the city that he has received said roll and warrant for collection and that the amounts due may be paid at the City Chamberlain's office during the regular business hours established for said office. The City Chamberlain is directed to mail to each taxpayer, by depositing in the post office in the City of Plattsburgh, New York, properly enclosed in a postpaid wrapper, a notice showing the description of his or her property and the amount of taxes due thereon. The Common Council is hereby authorized to employ, within the amount provided in the budget of each fiscal year, additional clerical help for the purpose of preparing current tax bills.

§ 306-46 Tax receipts.

Immediately upon receipt of any taxes, the Chamberlain shall enter in a column upon the tax roll provided for that purpose, and opposite the name of the person or corporation paying the same, the fact of payment and the date thereof and give the person paying the same a receipt therefor. The form and contents of said receipt shall be fixed and determined by the said City Chamberlain. All taxes or assessments paid within thirty (30) day of the due date of each installment of taxes, shall be payable without fee, percentage or interest thereon. On all installments of taxes or assessments remaining unpaid after the expiration of such thirty (30) days after the due date of each installment, the City Chamberlain shall collect interest at the rate of one per centum (1%) per month from the expiration of said thirty (30) days, which percentage and interest shall belong to the City.

§ 306-47 Collection of tax by sale of personal property.

If any person shall neglect or refuse to pay any tax charged against him, within the ten (10) days above provided, the Chamberlain shall forthwith issue his warrant under his hand and the Seal of the City and addressed to any constable or police officer of the City, commanding such officer to levy upon any personal property in the City or in the County of Clinton, belonging to or in possession of the person whose tax remain unpaid, and cause the same to be sold at public auction for the payment of such tax and the fees and

expenses of collection, and no claim or property to be made thereto by any other person shall be available to prevent such sale. The officer to whom such warrant shall be delivered shall proceed as therein directed. Public notice of the time and place of sale of the property to be sold shall be given by posting the same in at least three (3) public places in the City at least six (6) days previous thereto. The officer conducting such sale shall return the proceeds thereof together with this warrant to the Chamberlain within fifteen (15) days after the same shall have been issued to him. He shall be entitled to charge the same fee as constables are entitled to receive for collection money by virtue of execution. If the proceeds of such sale shall be more than the amount of such tax, the fees for collection and the expenses of sale, the surplus shall be paid to the person against whom the tax is assessed, unless his right thereto is disputed by some other person, in which case such surplus shall remain in the hands of the Chamberlain, without liability on his part or on that of the City for costs, until the rights of the parties thereto shall be determined by due course of law.

§ 306-48 Collection of tax by civil action.

The Chamberlain is hereby authorized and empowered to recover, by action in any court of competent jurisdiction and in the corporate name of the City, the amount of every tax remaining unpaid after the expiration of ninety (90) days from the first publication of the notice specified herein, with the additions and fees unpaid thereon, and to recover judgment therefor with twelve per centum (12%) interest thereon and the cost and expenses of such action. The City Judge shall have exclusive jurisdiction to try such action when the sum claimed does not exceed five hundred dollars (\$500.) A transcript of the judgment obtained in such action may be filed, and such judgment docketed in the office of the Clerk of Clinton County, and it shall, however small the amount, thereupon become a judgment of the County Court of said county and a lien to the amount of said judgment upon all real estate of the judgment debtor situated in said county and shall have the same priority over any other lien or encumbrance upon or transfer of the property charged with the tax for which such action was brought as the lien sought to be recovered in said action. Upon any judgment recovered for said unpaid taxes and docketed in said County Clerk's office, execution may be issued and collected as provided by law, and all the provisions of law in reference to sale and redemption of real estate on execution, or to proceedings supplementary to executions, shall apply to sale, redemptions or such proceedings which may be had under this act.

§ 306-49 Settlement by the Chamberlain for taxes collected.

- A. It shall be the duty of the Chamberlain to pay over to the Treasurer of Clinton County the amount of the county and state taxes due to the same. Payments shall be made at

least once each month after city tax collections have commenced. The aggregate of such periodic payments shall continuously represent such portion of the whole of such county and state taxes as shall be approximately equivalent to the ratio of the total city roll charges which shall have been collected, apportioned according to the ratio that the total county and state taxes bears to the total city tax roll charges. The whole of such county and state taxes due for each year shall be paid to the Treasurer of Clinton County not later than December 1 of each year.

- B. Upon the final settlement with the County Treasurer, the Chamberlain may pay from the general funds of the City the amount of uncollected county and state taxes in his hands for collection, and thereupon such taxes shall belong to the City of Plattsburgh and shall be deposited to the credit of the fund or funds from which the original payment was made.
- C. All other moneys received by him for taxes shall be deposited in such banks as are made depositories of the City by resolution of the Common Council.

§ 306-50 Voids and erroneous assessments: powers of Common Council

The Common Council of the City may, in its discretion, release, discharge, remit or commute any portion of the taxes assessed or levied against any person or property for any error, irregularity or omission in the levying of said taxes or in any of the proceedings relating to the same. In case any assessment shall remain unpaid on account of any irregularity, omission or error in any assessment authorized by this act, or the laws in force when such tax was levied, or in case of error in the description of lands or in the description of the owner or occupants, the Common Council may, in its discretion or upon the application of any person interested, proceed to correct such irregularity, omission or error or cancel, remit or commute such tax, or cause the amount so unpaid to be reassessed on the property, the assessment against which remains unpaid, or upon the owner or occupant thereof, and the Common Council is hereby authorized and empowered to make such reassessment upon giving ten (10) days' personal notice thereof to the owner, agent or occupant of the property against which the amount remains so unpaid. It may direct the City Chamberlain to correct any irregularity, omission or error, and such reassessment or correction shall have the same effect as if said assessment had been properly made, but the Common Council shall not alter any valuation made by the Assessors. Any omission to comply with the provisions of this act in making an assessment or levying a tax or creating a lien shall not render such assessment or the tax levied thereunder or the assessment made or lien created thereby void but shall be treated as an irregularity merely, and it shall be the duty of any and all courts in case it shall appear that such irregularity exists to direct the same to be corrected or amended or the omission supplied, if possible. In case any tax or assessment made, assessed or levied

under this act or which has heretofore been made, assessed or levied, or attempted to be made, assessed or levied, upon property situate within the limits of the Town of Plattsburgh or Assessor thereof or by the Board of legislators of the County of Clinton, or the Board of Education of Free School District No. 1 of the Town of Plattsburgh, shall be or be declared void, or have failed for want of jurisdiction or for any irregularity, mistake or inadvertence in levying or assessing the same, the Common Council shall have power, and it shall be its duty to cause the same to be reassessed in a proper manner. Any sum paid thereon shall be credited upon the tax so reassessed, and, if the sum paid shall exceed the amount so reassessed, the excess shall be refunded to the person entitled thereto.

§ 306-51 Collection of local assessments.

Whenever an assessment shall be ordered for local improvements, the assessment shall be made to resemble in form as nearly as practicable the tax list and be provided with a column in which payments can be entered by the Chamberlain. All provisions relating to the collection of taxes in this act shall be applicable to the collection of assessments mentioned in this act, and the amount of all assessments for local improvements in default at the time of the annual tax levy shall be added to the amount assessed against the same land for general city taxes and shall be collected and enforced in the same manner as in the same provided.

1. This Local Law is subject to a permissive referendum and, in the event no petition for referendum is submitted, shall take effect forty five days after adoption. It shall also be filed with the New York Secretary of State in order to be in effect.

(Complete the certification in the paragraph that applies to the filing of this local law and strike out that which is not applicable.)

1. (Final adoption by local legislative body only.)

I hereby certify that the local law annexed hereto, designated as local law No. _____ of 20____ of the (County)(City)(Town)(Village) of _____ was duly passed by the _____ on _____ 20____, in accordance with the applicable provisions of law.

2. (Passage by local legislative body with approval, no disapproval or repassage after disapproval by the Elective Chief Executive Officer*.)

I hereby certify that the local law annexed hereto, designated as local law No. _____ of 20____ of the (County)(City)(Town)(Village) of _____ was duly passed by the _____ on _____ 20____, and was (approved)(not approved) (repassed after disapproval) by the _____ and was deemed duly adopted on _____ 20____, in accordance with the applicable provisions of law.

3. (Final adoption by referendum.)

I hereby certify that the local law annexed hereto, designated as local law No. _____ of 20____ of the (County)(City)(Town)(Village) of _____ was duly passed by the _____ on _____ 20____, and was (approved)(not approved) (repassed after disapproval) by the _____ on _____ 20____.

Such local law was submitted to the people by reason of a (mandatory)(permissive) referendum, and received the affirmative vote of a majority of the qualified electors voting thereon at the (general)(special)(annual) election held on _____ 20____, in accordance with the applicable provisions of law.

4. (Subject to permissive referendum and final adoption because no valid petition was filed requesting referendum.)

I hereby certify that the local law annexed hereto, designated as local law No. 1 of 2020 of the ~~(County)(City)(Town)(Village)~~ of Plattsburgh was duly passed by the Common Council on March 19 2020, and was (approved)(not approved) (repassed after disapproval) by the Mayor on March 19 2020. Such local law was subject to permissive referendum and no valid petition requesting such referendum was filed as of May 5 2020, in accordance with the applicable provisions of law.

* Elective Chief Executive Officer means or includes the chief executive officer of a county elected on a county-wide basis or, if there be none, the chairperson of the county legislative body, the mayor of a city or village, or the supervisor of a town where such officer is vested with the power to approve or veto local laws or ordinances.

5. (City local law concerning Charter revision proposed by petition.)

I hereby certify that the local law annexed hereto, designated as local law No. _____ of 20 ____ of the City of _____ having been submitted to referendum pursuant to the provisions of section (36)(37) of the Municipal Home Rule Law, and having received the affirmative vote of a majority of the qualified electors of such city voting thereon at the (special)(general) election held on _____ 20 _____, became operative.

6. (County local law concerning adoption of Charter.)

I hereby certify that the local law annexed hereto, designated as local law No. _____ of 20 ____ of the County of _____ State of New York, having been submitted to the electors at the General Election of November _____ 20 _____, pursuant to subdivisions 5 and 7 of section 33 of the Municipal Home Rule Law, and having received the affirmative vote of a majority of the qualified electors of the cities of said county as a unit and a majority of the qualified electors of the towns of said county considered as a unit voting at said general election, became operative.

(If any other authorized form of final adoption has been followed, please provide an appropriate certification.)

I further certify that I have compared the preceding local law with the original on file in this office and that the same is a correct transcript therefrom and of the whole of such original local law, and was finally adopted in the manner indicated in paragraph 4 above.

Stella Parvotti

Clerk of the county legislative body, City, Town or Village Clerk or officer designated by local legislative body

Date: May 7, 2020

(Seal)