

A LOCAL LAW AUTHORIZING THE PAYMENT OF DELINQUENT TAXES IN INSTALLMENTS

BE IT ENACTED BY THE COUNTY LEGISLATURE OF THE COUNTY OF ONONDAGA
AS FOLLOWS:

Section 1. Definitions:

(a) "Eligible delinquent taxes" means the delinquent taxes, including interest, penalties and charges, which have been accrued against a parcel as of the date on which an installment agreement is executed.

(b) "Eligible owner" means an owner of real property who is eligible to or has entered into an installment agreement.

(c) "Installment agreement" means a written agreement between an eligible owner and the enforcing officer providing for the payment of eligible delinquent taxes in installments pursuant to the provisions of Section 1184 of the Real Property Tax Law and this local law.

Section 2. The Onondaga County Commissioner of Finance, the enforcing officer of Onondaga County, is authorized to enter into agreements with property owners providing for the payment of eligible delinquent taxes in installments. The opportunity to pay eligible delinquent taxes in installments shall be made available to each eligible owner on a uniform basis pursuant to the provisions of the New York State Real Property Tax Law and this local law. Such installment payments of eligible delinquent taxes shall commence upon the signing of an agreement between the Onondaga County Department of Finance and eligible owner. The agreement shall be kept on file in the Office of the Onondaga County Department of Finance.

Section 3. The term of the installment agreement shall not exceed twenty four months.

Section 4. A down payment of twenty-five percent of the eligible delinquent taxes shall be paid at the time an installment agreement is executed.

Section 5. A property owner shall not be eligible to enter into an agreement pursuant to this section where:

(a) There is a delinquent tax lien on the same property for which the application is made or on another property owned by such person and such delinquent tax lien is not eligible to be made part of the agreement pursuant to this section;

(b) Such person is the owner of another parcel within the tax district on which there is a delinquent tax lien, unless such delinquent tax lien is eligible to be and is made part of the agreement pursuant to this section; or

(c) Such person was the owner of property on which there existed a delinquent tax lien and which lien was foreclosed within three years of the date on which an application is made to execute an agreement pursuant to this section.

Section 6. A property owner shall be eligible to enter into an agreement pursuant to this section no earlier than thirty days after the delivery of the return of unpaid taxes to the enforcing officer.

Section 7. The amount due under an installment agreement shall be the eligible delinquent taxes plus the interest that is to accrue on each installment payment up to and including the date on which each payment is to be made. The agreement shall provide that the amount due shall be paid, as nearly as possible, in equal amounts on the last day of each month. Payments shall be credited to the property owner's account in reverse chronological order, that is, payments are applied to the most recent delinquent tax year.

Section 8. Interest and penalties. Interest on the total amount of eligible delinquent taxes, less the amount of the down payment made by the eligible owner, shall be twelve percent per year. If an installment is not paid on or before the date it is due, interest shall be added for each month or portion thereof until paid. In addition, if an installment is not paid by the end of the fifteenth calendar day after the payment due date, a late charge of five percent of the overdue payment shall be added.

Section 9. Default

(a) The eligible owners shall be deemed to be in default of the agreement upon:

(i) non-payment of any installment within thirty days from the payment due date;

(ii) non-payment of any tax, special ad valorem levy or special assessment which is levied subsequent to the signing of the agreement by the tax district, and which is not paid prior to the expiration of the warrant of the collecting officer; or

(iii) default of the eligible owner on another agreement made and executed pursuant to this section.

(b) In the event of a default, the County shall have the right to require the entire unpaid balance, with interest and late charges, to be paid in full. The County shall also have the right to enforce the collection of the delinquent tax lien pursuant to the applicable sections of law, special tax act, charter or local law.

(c) Where an eligible owner is in default and the County does not either require the eligible owner to pay in full the balance of the delinquent taxes or elect to institute foreclosure proceedings, the County shall not be deemed to have waived the right to do so.

Section 10. This local law shall apply to all properties for which the County of Onondaga enforces the collection of delinquent real property taxes.

Section 11. Notification of potential eligible owners.

(a) Within forty-five days after receiving the return of unpaid taxes from the collecting officer, or as soon thereafter as is practicable, the enforcing officer shall notify, by first class mail, all potential eligible owners of their possible eligibility to make installment payments on such tax delinquencies. The enforcing officer shall add a one-dollar (\$1.00) fee for the cost of said notice.

(b) The failure to mail any such notice, or the failure of the addressee to receive the same, shall not in any way affect the validity of taxes or interest prescribed by law with respect thereto.

(c) The enforcing officer shall not be required to notify the eligible owner when an installment is due.

Section 12. The provisions of this section shall not affect the tax lien against the property except that the lien shall be reduced by the payments made under an installment agreement, and that the lien shall not be foreclosed during the period of installment payments provided that such installment payments are not in default.

Section 13. This local law shall take effect immediately upon filing in the office of the Secretary of State as provided in the Municipal Home Rule Law.

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ONONDAGA COUNTY
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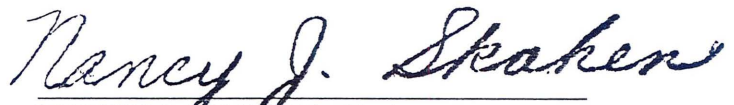
NOTICE OF PUBLIC HEARING ON LOCAL LAW

NOTICE IS HEREBY GIVEN, that there has been duly presented to the County Legislature of the County of Onondaga, on September 5, 1995, local law entitled "A LOCAL LAW AUTHORIZING THE PAYMENT OF DELINQUENT TAXES IN INSTALLMENTS".

NOTICE IS FURTHER GIVEN, that the Onondaga County Executive will conduct a public hearing pursuant to law on the aforesaid local law at the Legislators' Chambers, County Court House, Syracuse, New York, at 10:00 a.m. on the 21st day of September, 1995, at which time all persons interested will be heard.

DATE: September 11, 1995

I, NANCY J. SKAHEN, Clerk of the County Legislature of Onondaga County, New York, do hereby certify that on the 11th day of September, 1995, the above notice was posted in the west lobby of the Court House on the bulletin board.



NANCY J. SKAHEN, Clerk
Onondaga County Legislature