

LOCAL LAW NO. 3 of 2017

A Local Law known and cited as Amendment to Town Code to Allow Payments for Delinquent Taxes to Be Made on a Monthly Basis

Be it enacted by the Town Board of the Town of Ossining as follows:

SECTION 1. Purpose and Intent. New York Real Property Tax Law (“RPTL”) § 1184 authorizes governing bodies of a tax district to adopt legislation that allows certain property owners who are delinquent in the payment of the taxes, interests, penalties and other charges that have accrued against the parcel to enter into an installment agreement with the Town whereby the property owner will pay the Town the delinquent taxes and accrued interest and penalties by making regular payments over a fixed period of time. RPTL § 1184(3)(b) states that the payments “shall be made monthly, bi-monthly[,] quarterly or semi-annually.” The Town of Ossining fully supports entering into installment agreements whenever possible to ensure that the Town receives the funds it needs to operate and the property owner can keep its property without the Town having to take the time and expense to pursue foreclosure proceedings. In furtherance of this policy, the Town adopted Article V of Chapter 180 of the Town Code entitled “Payment of Delinquent Taxes in Installments,” which implements the concept of installment agreements authorized by RPTL § 1184. Town Code § 180-18(D) states that the payments “shall be made in quarterly installments.” However, based upon public input and the input of the Town’s Receiver of Taxes, the frequency of the payments that is most beneficial to the property owner is monthly, because it allows the property owner to pay off more of the delinquent taxes with less interest and penalties accruing and the Receiver of Taxes the ability to better monitor compliance with the agreement. In light of this, the Town Board is considering amending Town Code § 180-18(D) to state that the payments must be made in monthly installments.

SECTION 2. Town Code § 180-18(D) is hereby amended to incorporate the italicized text and to read as follows:

Payment of eligible delinquent taxes, together with interest accruing after execution of an installment agreement, shall be made in ~~quarterly~~ *monthly* installments for a period not to exceed 24 months *upon approval of the installment agreement by the Town Board.*

SECTION 3. Validity. The invalidity of any provision of this Local Law shall not affect the validity of any other portion of this Local Law which can be given effect without such invalid provision.

SECTION 4. Effective Date. This Local Law shall take effect immediately upon filing in the office of the Secretary of State, and is subject to review and renewal by resolution of the Town Board for an additional period of time, effective immediately.

BY ORDER OF THE TOWN BOARD OF
THE TOWN OF OSSINING