

**RESOLUTION NO. 333**

**REPEALING RESOLUTION NO. 445 OF 2016 ESTABLISHING A POLICY REGARDING OTHER CHARGES TRANSFERRED TO ALBANY COUNTY ON DELINQUENT TAX BILLS**

Introduced: 7/9/18

By Mr. A. Joyce:

WHEREAS, Pursuant to Resolution No. 445 of 2016 the Albany County Legislature adopted “A Policy Regarding Other Charges Transferred to Albany County on Delinquent Tax Bills”, and

WHEREAS, Municipalities have a time frame pursuant to New York State Real Property Tax Law within which they must collect property taxes before sending the collection duties to the County and, in turn, the County makes the municipalities whole on the amounts due for each uncollected property at the time of the return of unpaid taxes, and

WHEREAS, The County also reimburses municipalities for “Other Charges” including, Board-Up Charges, Building Stabilization Charges, Illegal Trash Charges, Illegal Debris/Dumping Charges, Snow Removal Charges, Fire/Emergency Charges, Certificate of Occupancy Charges, Lawn Charges, Unpaid Court Fines, Sidewalk Charges, Special Utility Charges, Clean-Up Charges, Vacant Building Registry Charges, and

WHEREAS, The Albany County Legislature pursuant to Resolution No. 445 of 2016 established a policy regarding “Other Charges” listed on property tax bills returned to the County of Albany for collection, that beginning December 31, 2016 the County will not make the municipalities whole for these amounts at the return of unpaid taxes, but will, upon receiving payment of these charges in the County Collection of unpaid tax bills, remit these amounts to the municipality that initiated the charge, and

WHEREAS, The Albany County Attorney has indicated that this policy is not in accordance with New York State Real Property Tax Law and that the County must credit all applicable charges imposed on behalf of a Municipal Corporation at the return of delinquent taxes to the County including “Other Charges” to that municipality, now, therefore be it

RESOLVED, By the Albany County Legislature that Resolution No. 445 of 2016 “A Policy Regarding Other Charges Transferred to Albany County on Delinquent Tax Bills” is hereby repealed, and, be it further

RESOLVED, That the Clerk of the County Legislature is directed to forward certified copies of this resolution to the appropriate County and Municipal Officials.

*Referred to Law and Audit and Finance Committees – 7/9/18*