

RESOLUTION NO. 445

ESTABLISHING A POLICY REGARDING OTHER CHARGES TRANSFERRED TO ALBANY COUNTY ON DELINQUENT TAX BILLS

Introduced: 10/13/16

By Audit and Finance Committee, Messrs. Domalewicz, Miller and Higgins:

WHEREAS, Historically, Albany County has accepted the administrative burden of collecting past due property taxes inclusive of water and sewer charges from the municipalities within the County, 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 currently 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, While it is easy to understand the need for municipal charges for the work performed by municipalities, these charges are not taxes but are amounts accumulated through local property maintenance and service charges which do not have to be placed on property tax bills and can and should be adjudicated against each property owner by the municipality in which the property is located by utilizing all of the enforcement proceedings available under the New York State Civil Practice Law and Rules to municipalities for collection of these charges, and

WHEREAS, By listing these other charges on property tax bills, the County's financial liability increases at each yearly municipal return of unpaid taxes by any and all delinquent properties containing the cost of one of these other charges, it then becomes unlikely that the County will ever recoup that cost through the disposition of the properties, particularly properties deeded to the Albany County Land Bank, a transfer which benefits the municipalities by eventually returning the properties to their tax rolls, and

WHEREAS, This Honorable Body has recognized the impact that these type of charges that are returned on delinquent property tax bills have on County Finances by adopting policies pursuant to Resolution No. 365 for 2010 for Demolition Charges and Resolution No. 465a for 2013 for Unmetered Water Charges, and it is apparent that an additional policy is needed to ensure that Albany County tax dollars are spent wisely in regards to other charges that are returned on delinquent property tax bills, now, therefore be it

RESOLVED, That beginning December 31, 2016 as part of a return of delinquent taxes, all municipalities are required to submit a list of properties indicating the amount and type of other charges that are part of the total delinquent tax bill being sent to the County for collection for each delinquent property, and, be it further

RESOLVED, By the Albany County Legislature that a policy is hereby established 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, be it further

RESOLVED, In the event that a municipality does not adhere to this policy and reduces their required amount of County Tax Payment by the amount of other charges not otherwise authorized at any yearly settlement of unpaid taxes, the County will use the right of setoff and reduce the next required remittance to said municipality by the amount of the other charges not otherwise authorized in the return of unpaid taxes and, be it further

RESOLVED, That for any other charge not required by State or County law to be reimbursed that a municipality lists on a property tax bill after December 31, 2016, it will be at the discretion of the Albany County Legislature to make that municipality whole for those amounts, and, be it further

RESOLVED, That in the event the County does not receive payment for any other charge listed on a unpaid property tax bill for a property which is included in a foreclosure action, the balance of the unpaid charge will not be remitted to the municipality that initiated the charge, but will be written off, along with the tax liability on that property held by the County previously remitted to the municipality, 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.

On roll call vote the following voted in favor: Messrs. Beston, Bullock, Burgdorf, Messrs. Clenahan, Commisso, Crouse, Ms. Cunningham, Messrs. Dawson, Domalewicz, Drake, Feeney, Fein, Grimm, Higgins, Hogan, A. Joyce, R. Joyce, Mss. Lekakis, Lockart, Messrs. Mackey, Mauriello, Ms. McKnight, Messrs. Miller, O'Brien, Reinhardt, Simpson, Smith, Stevens, Ward and Ms. Willingham – 30.

Those opposed: Messrs. Ethier and Signoracci – 2.

Resolution was adopted. 10/13/16