

WITHDRAWN BY SPONSOR

Resolution No. 223 September 19, 2012

Authorizing The Commissioner Of Finance To Reinstate The Installment Agreement With E. Griesser As President For ERED Enterprises, Inc. And Accept Payment Of 2007, 2008 And 2009 Taxes Under Said Agreement

Referred to: The Ways and Means Committee (Chairman Gerentine and Legislators Harris, Maio, Maloney, Gregorius, Provenzano and Rodriguez)

Legislator John Parete offers the following:

WHEREAS, section 300 of the New York State Real Property Tax Law (Real Property Tax Law) makes all real property in New York State subject to real property taxation; and

WHEREAS, Article 9 of the Real Property Tax Law sets forth the levying and collection of taxes on real property; and

WHEREAS, Article 11 of the Real Property Tax Law sets forth the procedure to enforce and collect delinquent taxes; and

WHEREAS, section C-53 of the Ulster County Charter creates the position of Ulster County Commissioner of Finance; and

WHEREAS, section C-53(B)(3) designates the Commissioner of Finance as the enforcing officer of Ulster County for the purposes of collecting taxes; and

WHEREAS, section C-53(B)(5) authorizes the Commissioner of Finance to collect tax liens pursuant to Article 11 of the Real Property Tax Law; and

WHEREAS, Local Law No. 1-2000 authorizes the Commissioner of Finance to enter into agreements allowing property owners to make installment payments for delinquent taxes; and

WHEREAS, section C-11 of the Ulster County Charter deems the Ulster County Legislature as the “policy-determining body” of Ulster County; and

WHEREAS, the Ulster County Legislature determines that the policy of Ulster County in the enforcement of the installment agreements should be done in a fair and equitable manner; and

WHEREAS, equity requires the reasonable enforcement of the installment agreements; and

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WHEREAS, the reasonable enforcement of the installment agreements recognizes that there are times when Commissioner of Finance must take into consideration certain extraordinary circumstances when a property owner misses a payment during the term of the installment agreement; and

WHEREAS, the language of Local Law No. 1-2000 allows some discretion in the assessment of interest and penalties for a missed payment; and

WHEREAS, the Commissioner of Finance entered into an installment agreement dated February 28, 2011 with E. Griesser as President for ERED Enterprises, Inc. for 2007, 2008 and 2009 taxes on the real property located in the Town of Shandaken; SLB# 23.-1-43; and

WHEREAS, ERED Enterprises, Inc. missed the September 30, 2011 payment due because, among other things, the bridge leading to its premises was washed out by the floods caused by Hurricane Irene; and

WHEREAS, the Commissioner of Finance cancelled the installment agreement with ERED Enterprises, Inc. on December 11, 2011 and is demanding all of the statutory interest and penalties; and

WHEREAS, the Ulster County Legislature deems the actions of the Commissioner of Finance to be in non-conformance with the Legislature's policy of fair and equitable enforcement; now, therefore be it,

RESOLVED that the Commissioner of Finance is hereby directed to reinstate the installment agreement with E. Griesser as President for ERED Enterprises, Inc., and to accept the amount that was due and owing thereunder in full satisfaction of the 2008 and 2009 taxes,

and move its adoption.

ADOPTED BY THE FOLLOWING VOTE:

AYES:

NOES:

FINANCIAL IMPACT:

\$12,283.49 – ACCEPTED PAYMENT FOR UNPAID TAXES PER AGREEMENT