S T A T E O F N E W Y O R K

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I N A S S E M B L Y

April 16, 2014

Introduced by M. of A. MAGNARELLI -- read once and referred to the Committee on Real Property Taxation

AN ACT to amend chapter 690 of the laws of 1937, relating to revising and codifying the laws providing for the collection of taxes in the county of Onondaga, in relation to the adoption of the abstract of taxes for the city of Syracuse as part of the budget process for the county of Onondaga; and to amend chapter 75 of the laws of 1906, relating to supplementing the provisions of law relating to the department of assessment and taxation in the city of Syracuse, in relation to the date by which the county of Onondaga presents to the city of Syracuse the annual taxes to be imposed upon the real and personal property within the city

THE PEOPLE OF THE STATE OF NEW YORK, REPRESENTED IN SENATE AND ASSEMBLY, DO ENACT AS FOLLOWS:

Section 1. Subdivision 2 of section 1 of chapter 690 of the laws of 1937 relating to revising and codifying the laws providing for the collection of taxes in the county of Onondaga, as added by chapter 712 of the laws of 1977, is amended to read as follows:

2. [During the first week of November] NOT LATER THAN THE TWENTIETH DAY OF DECEMBER of each year the county legislature shall furnish to the city commissioner of assessment and the Syracuse common council a certified copy of a resolution, commonly known as city abstract, showing the estimated amount necessary to be levied for state and county taxes and the rate thereof.

S 2. Section 4 of chapter 75 of the laws of 1906 relating to supplementing the provisions of law relating to the department of assessment and taxation in the city of Syracuse, as amended by chapter 528 of the laws of 1921 and as renumbered by chapter 304 of the laws of 1923, is amended to read as follows:

S 4. The board of supervisors of Onondaga county shall cause the taxes annually imposed for state and county purposes to be extended in the corrected tax and assessment rolls of each ward of the city of Syracuse by causing to be computed and set down in the last column thereof opposite the several sums set down as the valuation of real and personal

EXPLANATION--Matter in ITALICS (underscored) is new; matter in brackets [ ] is old law to be omitted.

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property, the respective sums in dollars and cents to be paid as taxes thereon, rejecting the fractions of a cent. They shall cause to be annexed to said rolls proper warrants signed by the majority of said supervisors directing and requiring the treasurer of the city of Syracuse to collect from the several persons named therein the several sums mentioned in the last column opposite their respective names and to pay over the same to the county treasurer at the times and in the manner provided by law. They shall cause said rolls with said warrants annexed thereto to be delivered to the treasurer of the city of Syracuse on or before the [tenth] TWENTIETH day of December in each and every year and it shall be the duty of said treasurer to receive all taxes paid thereon and pay over the same to the county treasurer as required by law. He OR SHE shall retain said tax rolls and annexed warrants in his OR HER office until the first Tuesday of May next succeeding the delivery of said rolls to him OR HER at which time he OR SHE shall return to the county treasurer of Onondaga county an account of all state and county taxes remaining unpaid in the manner and form required by law and pay over to the said county treasurer all moneys then remaining in his OR HER hands, received by him OR HER for said taxes. The treasurer of said city shall be entitled to retain for the use of said city one per centum on all state and county taxes received and collected by him OR HER, as his OR HER fees for collecting the same. Said fees shall be the property of the city.

S 3. This act shall take effect immediately.