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

6823

2015-2016 Regular Sessions

I N A S S E M B L Y

April 6, 2015

Introduced by M. of A. JAFFEE -- read once and referred to the Committee on Local Governments

AN ACT to amend the town law, in relation to the powers and duties of the receiver of taxes and assessments

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

Section 1. Subdivision 1 of section 37 of the town law, as amended by chapter 708 of the laws of 1992, is amended to read as follows:

1. The receiver of taxes and assessments, if the office be elective, shall hold no other elective public office. Except as otherwise provided in section twenty-five hundred six of the education law, he OR SHE shall have and possess and exercise in the manner and within the time prescribed by law all the rights, powers, authority and jurisdiction possessed and exercised by the town tax collector and the school district collectors in the town of which he OR SHE is receiver of taxes and assessments and he OR SHE shall be subject to all of the duties of such officers. Except as otherwise provided in section twenty-five hundred six of the education law, and unless [there has been an agreement between the town board and the school board to the contrary,] THE SCHOOL BOARD ADVISES THE TOWN'S RECEIVER OF TAXES IN WRITING BY CERTIFIED MAIL, RETURN RECEIPT REQUESTED, BY NO LATER THAN FEBRUARY FIRST OF EACH YEAR THAT IT COLLECTS ITS OWN TAXES, it shall be the duty of such receiver of taxes and assessments to receive and collect all state, county, town and school taxes, and all assessments that may be levied or assessed in the town, and all fees thereon prescribed by law, including all other moneys provided by law to be paid to the town tax collector or school district collectors, except that the town board of a town may by resolution authorize the receiver of taxes and assessments to receive taxes for thirty days after the first day specified in the notice for the payment of such taxes, at a charge of not more than one per centum upon such taxes or without additional charge, and except that the town

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

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board of a town may by resolution authorize the receiver of taxes and assessments to receive taxes heretofore payable to school district collectors after the expiration of such thirty day period with such fee, not more than five per centum upon such taxes, as the town board shall determine and specify in such resolution. Upon the passage of such resolution, the town board shall determine and fix the fee to be collected upon such taxes. Except as otherwise provided by law, the receiver of taxes shall receive and collect all water rates, sewer rentals, permit fees and other fees and charges payable to said town. Except as otherwise provided by this section, all fees, interest or penalties collected by him OR HER upon any tax or assessment heretofore payable to the town tax collector, or school district collectors, shall belong to the town. Except as otherwise permitted by section fifteen hundred eighty-eight of the real property tax law, such receiver shall enter daily in a suitable book or books a record of all moneys received by him OR HER and such book or books shall be public records and shall be open during office hours to public inspection. Within twenty-four hours after receiving the same, he OR SHE shall deposit and secure all sums of money received and collected by him OR HER to the credit of the supervisor in or with a bank or trust company designated by the town board and notify the supervisor thereof, except that all school district moneys collected shall be deposited to the credit of the school district in such bank or banks as may be designated from time to time by the boards of education or trustees of the school districts, and except that after payment to the supervisor in full of all moneys payable to him OR HER pursuant to any warrant for the collection of taxes, the residue, if any, shall be deposited to the credit of the receiver of taxes and assessments, in such banks or trust companies as have been designated by the town board in the type of account specified by such board and such moneys shall be paid to the county treasurer not later than the fifteenth day of each month following the receipt thereof, and upon expiration of such warrant the receiver shall comply with the provisions of section nine hundred forty of the real property tax law. In lieu of the aforesaid immediate deposit of school district moneys to the credit of the school districts, the receiver of taxes and assessments may deposit such school district moneys to his OR HER own credit as receiver of taxes and assessments in the same account or accounts which he OR SHE uses for depositing and disbursing county tax moneys; provided that, within five days after so depositing such school district moneys, he OR SHE shall make appropriate distribution thereof by depositing appropriate sums to the credit of the school district as hereinbefore provided. Notwithstanding the foregoing provisions of this section, the town board, by resolution, may direct the receiver of taxes and assessments to deposit and secure in the manner provided by section ten of the general municipal law, in his OR HER name as receiver of taxes and assessments, within twenty-four hours after receipt thereof, all moneys collected by him OR HER which are due to the supervisor. All such moneys so deposited shall be paid to the supervisor at such times as may be specified in such resolution, but in no event later than the fifteenth day of each month following the receipt thereof. The town board may require that any moneys deposited to the credit of the receiver pursuant to this subdivision be deposited in an interest bearing account. The interest earned on tax moneys so deposited, collected on behalf of the state, county, any school district or special district, shall belong to the taxing entity for which such moneys were collected unless such entity has, by statute in the case of the state or otherwise by resolution,

authorized the town to credit all or a percentage of such interest to the general fund of the town. Upon the adoption of such statute or resolution, the taxing entity shall notify, in writing, all town supervisors of the percentage of interest the town is authorized to credit to its general fund. The provisions of this subdivision regarding the deposit of moneys and crediting of interest shall be controlling and shall apply to each town, notwithstanding any inconsistent provisions of any general, special or local law.

S 2. This act shall take effect immediately.