

STATE OF NEW YORK

7921

IN SENATE

March 9, 2018

Introduced by Sen. CARLUCCI -- read twice and ordered printed, and when printed to be committed to the Committee on Local Government

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:

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

3 1. The receiver of taxes and assessments, if the office be elective,
4 shall hold no other elective public office. Except as otherwise provided
5 in section twenty-five hundred six of the education law, he or she shall
6 have and possess and exercise in the manner and within the time
7 prescribed by law all the rights, powers, authority and jurisdiction
8 possessed and exercised by the town tax collector and the school
9 district collectors in the town of which he or she is receiver of taxes
10 and assessments and he or she shall be subject to all of the duties of
11 such officers. Except as otherwise provided in section twenty-five
12 hundred six of the education law, and unless [~~there has been an agree-~~
13 ~~ment between the town board and the school board to the contrary,~~] the
14 school board advises the town's receiver of taxes in writing by certi-
15 fied mail, return receipt requested, by no later than September first of
16 each year prior to collecting its own taxes, it shall be the duty of
17 such receiver of taxes and assessments to receive and collect all state,
18 county, town and school taxes, and all assessments that may be levied or
19 assessed in the town, and all fees thereon prescribed by law, including
20 all other moneys provided by law to be paid to the town tax collector or
21 school district collectors, except that the town board of a town may by
22 resolution authorize the receiver of taxes and assessments to receive
23 taxes for thirty days after the first day specified in the notice for
24 the payment of such taxes, at a charge of not more than one per centum
25 upon such taxes or without additional charge, and except that the town
26 board of a town may by resolution authorize the receiver of taxes and
27 assessments to receive taxes heretofore payable to school district
28 collectors after the expiration of such thirty day period with such fee,

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

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1 not more than five per centum upon such taxes, as the town board shall
2 determine and specify in such resolution. Upon the passage of such
3 resolution, the town board shall determine and fix the fee to be
4 collected upon such taxes. Except as otherwise provided by law, the
5 receiver of taxes shall receive and collect all water rates, sewer
6 rentals, permit fees and other fees and charges payable to said town.
7 Except as otherwise provided by this section, all fees, interest or
8 penalties collected by him or her upon any tax or assessment heretofore
9 payable to the town tax collector, or school district collectors, shall
10 belong to the town. Except as otherwise permitted by section fifteen
11 hundred eighty-eight of the real property tax law, such receiver shall
12 enter daily in a suitable book or books a record of all moneys received
13 by him or her and such book or books shall be public records and shall
14 be open during office hours to public inspection. Within twenty-four
15 hours after receiving the same, he or she shall deposit and secure all
16 sums of money received and collected by him or her to the credit of the
17 supervisor in or with a bank or trust company designated by the town
18 board and notify the supervisor thereof, except that all school district
19 moneys collected shall be deposited to the credit of the school district
20 in such bank or banks as may be designated from time to time by the
21 boards of education or trustees of the school districts, and except that
22 after payment to the supervisor in full of all moneys payable to him or
23 her pursuant to any warrant for the collection of taxes, the residue, if
24 any, shall be deposited to the credit of the receiver of taxes and
25 assessments, in such banks or trust companies as have been designated by
26 the town board in the type of account specified by such board and such
27 moneys shall be paid to the county treasurer not later than the
28 fifteenth day of each month following the receipt thereof, and upon
29 expiration of such warrant the receiver shall comply with the provisions
30 of section nine hundred forty of the real property tax law. In lieu of
31 the aforesaid immediate deposit of school district moneys to the credit
32 of the school districts, the receiver of taxes and assessments may
33 deposit such school district moneys to his or her own credit as receiver
34 of taxes and assessments in the same account or accounts which he or she
35 uses for depositing and disbursing county tax moneys; provided that,
36 within five days after so depositing such school district moneys, he or
37 she shall make appropriate distribution thereof by depositing appropri-
38 ate sums to the credit of the school district as hereinbefore provided.
39 Notwithstanding the foregoing provisions of this section, the town
40 board, by resolution, may direct the receiver of taxes and assessments
41 to deposit and secure in the manner provided by section ten of the
42 general municipal law, in his or her name as receiver of taxes and
43 assessments, within twenty-four hours after receipt thereof, all moneys
44 collected by him or her which are due to the supervisor. All such moneys
45 so deposited shall be paid to the supervisor at such times as may be
46 specified in such resolution, but in no event later than the fifteenth
47 day of each month following the receipt thereof. The town board may
48 require that any moneys deposited to the credit of the receiver pursuant
49 to this subdivision be deposited in an interest bearing account. The
50 interest earned on tax moneys so deposited, collected on behalf of the
51 state, county, any school district or special district, shall belong to
52 the taxing entity for which such moneys were collected unless such enti-
53 ty has, by statute in the case of the state or otherwise by resolution,
54 authorized the town to credit all or a percentage of such interest to
55 the general fund of the town. Upon the adoption of such statute or
56 resolution, the taxing entity shall notify, in writing, all town super-

1 visors of the percentage of interest the town is authorized to credit to
2 its general fund. The provisions of this subdivision regarding the
3 deposit of moneys and crediting of interest shall be controlling and
4 shall apply to each town, notwithstanding any inconsistent provisions of
5 any general, special or local law.
6 § 2. This act shall take effect immediately.