**§ 1512. Payment of taxes to county by cities in Westchester county.** 1. Notwithstanding the provisions of any general or special law to the contrary, each city in the county of Westchester shall pay on or before the twenty-fifth day of May in each year not less than sixty per cent of the taxes, special ad valorem levies and special assessments, if any, due to be paid to the county commissioner of finance during such calendar year and the balance thereof shall be paid on or before the fifteenth day of October in each year. In the event that any city fails to pay to the county commissioner of finance on or before the fifteenth day of October in any calendar year the full amount due for such calendar year and tax anticipation notes are issued by the county pursuant to the local finance law for the amount of the deficiency, the county commissioner of finance shall certify to the board of supervisors and also to the city on account of whose failure to pay any tax anticipation notes have been issued, the amount of such deficiency adding thereto interest at the rate of six per centum per annum from the fifteenth day of October to the first day of June in the following year. Upon receiving such certification the board of supervisors shall apportion to and levy upon such city the amount of such deficiency together with the interest thereon. Such city shall cause the amount of such deficiency and interest to be inserted in and become a part of the levy for its next fiscal year. After such apportionment and levy against any such city by the board of supervisors, all taxes thereafter collected in such city to the amount of such deficiency and interest shall either be paid over to the county commissioner of finance as collected or deposited in a special account to be held for and paid over to the county commissioner of finance on or before the twenty-fifth day of May in the year in which the tax anticipation notes are due. The amounts so paid to the county commissioner of finance shall be used only to pay such notes and interest and the balance, if any, shall be applied to general county purposes.

2. Each city in such county shall pay to the county commissioner of finance each month as collected the proportionate share of taxes, special ad valorem levies and special assessments due to be paid to the county commissioner of finance. In the event that the monthly payments so made are insufficient to meet the percentage payments due under

subdivision one hereof, the balance shall in each case be paid as provided in such subdivision. It shall be the duty of the financial or other officer of each city charged with the making of such payments to cause such payments to be made as provided in this section.

3. (a) At the time a city in Westchester county shall obtain title to a parcel of real property on account of nonpayment of taxes, special ad valorem levies and special assessments levied upon such parcel, the city may, for a period of one year after the date of such acquisition, apply to the county commissioner of finance for an adjustment of county taxes paid by the city to the county attributable to such parcel under this section subsequent to January first, nineteen hundred eighty-two. The city's application shall be in such form and provide such information as the county commissioner of finance may from time to time require and shall certify the amount of county taxes paid by the city to the county attributable to such parcel which were not actually collected by the city for that parcel. Upon receipt of a properly completed application by a city, the county commissioner of finance shall pay to the city an amount equal to the amount of county taxes certified by the city in such application as paid to the county that were not actually collected by the city with respect to such parcel.

(b) Repayment by a city to the county of the sums provided under paragraph (a) shall be made as follows:

(i) Upon a determination by the city to utilize the subject parcel for municipal purposes, the city shall forthwith repay to the county the full amount of any payment made by the county to the city pursuant to this subdivision pertaining to such parcel.

(ii) Upon receipt by the city of full payment for taxes due on such parcel by tax sale or otherwise, the city shall forthwith repay to the county the full amount of any payment made by the county to the city pursuant to this subdivision pertaining to such parcel.

(iii) Upon receipt by the city of partial payment for taxes due on such parcel by tax sale or otherwise, the city shall forthwith repay to the county a proportionate share of any payment made by the county to the city pursuant to this subdivision pertaining to such parcel. The proportionate share to which the county will be entitled will be the proportion that county taxes bear to all real property taxes due against

such parcel.

(c) The county, on notice to the city, shall be entitled to inspect all books and records of the city and to perform audits and inspections of such books and records, including, but not limited to, on-site audits and inspections, for the purpose of auditing any payments made, to be made or that should be made under this subdivision.

(d) For purposes of the administration of this subdivision, or if the city shall fail to timely make payments to the county as required hereunder, the county commissioner of finance may set off amounts due a city under this subdivision against other amounts due the county from the city under this subdivision. The foregoing rights of set off shall not affect or limit any other right or remedy to which the county may be entitled in case of failure of the city to make timely payments under this subdivision.

(e) For purposes of this subdivision, the term "county taxes" shall include taxes, special ad valorem levies and special assessments imposed by Westchester county and any special district thereof.