§ 999. Levy and collection of certain taxes in the county of Ontario and city of Geneva. Notwithstanding any other provisions of law to the contrary, every tax apportioned and directed to be levied by the board of supervisors of the county of Ontario in the city of Geneva shall be levied and collected as follows:

1. Levy of county taxes. (a) Certification of county taxes. The board of supervisors shall annually equalize the assessments within the city of Geneva with the other cities and towns in the county and shall, by resolution, apportion and direct the amount of tax to be levied in the city of Geneva for county and other lawful purposes. On or before the seventh day of December in each year, the board of supervisors shall file with the city clerk of the city of Geneva a certified copy of such resolution under the seal of the county.

(b) Levy by city council. The city council shall, by resolution adopted at a general or special meeting held on or before the seventh day of December in each year, or as soon thereafter as practicable, cause to be raised by general tax upon all the taxable property within the city, according to the valuation upon the last completed assessment roll, the amount of tax apportioned to the city as certified to the city clerk by the board of supervisors.

(c) Collection of county taxes. The city comptroller pursuant to the resolution of the city council shall immediately extend and apportion such county taxes on the original assessment roll, pursuant to a warrant under the seal of the city, and signed by the mayor and the city clerk, and he shall proceed to collect from the several persons named the sums specified in the roll. The comptroller shall publish a notice in the official newspaper once each week for two successive weeks stating that such taxes may be paid during each collection period during business hours. Such notice shall also state the collection period when taxes may be paid without penalty, and the penalties to be added thereto after non-payment thereof. Every tax shall become a lien against the real estate affected thereby on the date when it becomes due and payable.

2. Collection periods and penalties. City taxes and taxes directed to be levied by the board of supervisors of Ontario county for county and other lawful purposes in the city of Geneva, of each fiscal year, shall

be due and payable in two equal installments during the business days of the months of January and May of each year, which are hereby defined as the collection periods. Whenever the last day to pay taxes without penalty falls on Saturday, Sunday, or a legal holiday, such taxes may be paid without penalty on the next business day. If any installment of such tax shall not be paid when due as hereinabove provided, such installment shall become delinquent. Thereupon, a penalty of one per centum shall be added to the unpaid installment and an additional one per centum shall be added thereafter for each additional month or fraction thereof. Any person may pay the total amount of any such tax for which he is liable at the time when the first installment shall be payable.

3. Partial payments. The comptroller shall accept partial payments from any taxpaper at any time for any unpaid tax due the city or for which the city is the collection agent or responsible for the collection of such taxes, provided all accrued interest and penalties on the part so paid are also paid, and all taxes levied earlier on the same property, together with all accrued interest and penalties thereon, have been paid or are paid at the same time. Such partial payments shall not serve to extend the period of tax delinquency beyond that provided by law, and no payment shall be less than twenty-five per centum of the original tax. Thereafter interest and penalities shall accrue only on the unpaid balance, but such unpaid balance shall be subject to all the provisions for enforcement of collection that apply to other unpaid taxes.

4. Settlement of county taxes. It shall be the duty of the comptroller of the city to pay the treasurer of the county at the end of each month all the moneys he shall have then received for taxes for state and county purposes and if the full amount of such taxes, as required by the board of supervisors, shall not have been paid to the county treasurer on or before the twenty-fifth day of August, then it shall be the duty of the city comptroller to pay such deficiency with any moneys available therefor; and thereafter all such unpaid state and county taxes shall belong to the city and shall be enforced and collected in the manner provided for city taxes. The city comptroller

shall not be required to make any return of unpaid taxes to the county treasurer, or to surrender the roll or warrant to him.