

A LOCAL LAW TO AMEND ARTICLE XIII OF CHAPTER 182 OF THE SULLIVAN COUNTY CODE

Explanation: This Amendments to Article XIII of Chapter 182 of the Sullivan County Code (Installment Agreement Law) shall be for the purpose of complying with changes to NYS Real Property Tax Law which were made in response to the US Supreme Court ruling in Tyler v. Hennepin.

Legislative Intent: The Sullivan County Legislature, after consideration, declares that it is legally necessary to amend Article XIII of Chapter 182 of the Sullivan County Code. Said amendments are detailed in a redline version of the current Local Law attached hereto and made a part hereof. All other language not amended by the redline changes remain unchanged and in full force and effect.

Effective: This Local Law shall become effective as of the date of the filing with the Secretary of State.

**RESOLUTION INTRODUCED BY THE EXECUTIVE COMMITTEE TO ENACT
A LOCAL LAW ENTITLED “LOCAL LAW AMENDING THE COUNTY’S
INSTALLMENT AGREEMENT LAW”**

WHEREAS, a proposed Local Law entitled “Local Law Amending the County’s Installment Agreement Law”, having been presented to the Sullivan County Legislature at a meeting and a public hearing held on August 15, 2024, at the County Government Center, Monticello, New York to consider said proposed local law, and notice of a public hearing having been duly published and posted as required by law, and said public hearing having been held and all persons appearing at said public hearing deeming to be heard.

NOW, THEREFORE, BE IT RESOLVED, that the Sullivan County Legislature does hereby enact and adopt this Local Law entitled “Local Law Amending the County’s Installment Agreement Law”, which a redline version of said Local Law, indicating the amendments to be made to the current Local Law, is annexed hereto and made a part hereof.

ARTICLE XIII INSTALLMENT PAYMENTS

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§182-50 Authority

[Amended 12-1-2005 by L.L. No. 3-2005]

The enforcing officer is hereby granted the authority to prepare and execute, on behalf of the County of Sullivan, ~~agreement~~ **Installment Agreement(s)** with eligible owners for the installment payment of eligible delinquent taxes affecting all properties within such tax district, in accordance with **§1146 and §1184** of the Real Property Tax Law, as amended, and this Local Law No. **3-2005**, without further notice to, nor consent of, the County Legislature or County Manager.

§182-51 Term

The enforcement officer shall determine, and the Installment Agreement(s) shall specify, the maximum term to be determined by the enforcing officer on a case-by-case basis, which said maximum term shall not exceed 24 months

§182-52 Payment Schedule

~~The payment schedule shall be twenty four (24) monthly payments, each due on the last day of each month, specified in the installment agreement and upon determination of the enforcing officer on a case-by-case basis. The preferable schedule is quarterly, however, the installment agreement can provide for payments to be made monthly or quarterly, in the discretion of the enforcement officer. The enforcing officer shall not be required to notify the eligible owner when an installment payment is due.~~

§182-53 Down Payment

The required initial down payment, as determined in the discretion of the enforcing officer, shall be either 15% or 25% of the eligible delinquent taxes.

§182-54 Eligible Properties

~~The properties to which this Part 3 shall apply shall be residential properties only. Only residential properties shall be permitted to be included in any Installment Agreements(s). Eligible owners~~

shall be permitted to include no more than five (5) parcels in an Installment Agreement(s) at any one time. An individual may not sign more than five (5) Installment Agreements with the County, regardless of the form of ownership.

§182-55 Commencement

[Amended 7-25-1996 by L.L. No. 6-1996]

Installment payment of eligible delinquent taxes shall commence upon the signing of an ~~agreement~~Installment Agreement(s) between the enforcing officer and the eligible owner, which shall be no earlier than 30 days after the delivery of the return of unpaid taxes to the enforcing officer, in accordance with §1184(5) of the Real Property Tax Law. An eligible taxpayer must apply to the County Treasurer, in writing, within 60 days from the mailing of the notice of eligibility by the County Treasurer to the eligible taxpayer or by August 1 of the first year of eligibility, whichever date is later. The ~~fully-executed agreement~~Installment Agreement(s) shall be kept on file in the office of the enforcing officer.

§182-56 Discretion

The enforcing officer shall have discretion regarding the specific terms of each Installment Agreement(s) within the limitations set forth in this legislation and in §1146 and §1184 of the Real Property Tax Law. In addition, the enforcing officer shall have discretion in approving or disapproving a particular eligible owner based upon the enforcing officer's determination of the ability and propensity of the eligible owner to timely comply with the terms and conditions of ~~an~~ Installment Agreement(s).

§182-567 Eligible Owner

A. Any owner of residential property with a tax delinquency greater than Five Hundred (\$500.00) Dollars but less than Thirty Thousand (\$30,000.00) Dollars shall be permitted to enter into a repayment plan to cure a tax delinquency at any time until the date of redemption, subject to the restrictions in paragraph (B) of this paragraph. If a property owner owns more than one parcel within the tax district in which there is a delinquent tax lien, the owner shall be required to address all of said parcels with delinquent taxes by entering into an Installment Agreement for each parcel or paying the taxes in full. Eligible owners shall be permitted to include no more than five (5) parcels in an Installment Agreement(s) at any one time. An individual may not sign more than five (5) Installment Agreements with the County, regardless of the form of ownership.

A.B. A property owner shall not be eligible to enter into an ~~agreement~~Installment Agreement(s) pursuant to ~~this Part 6~~ where:

i. There is a delinquent tax lien on the same property for which the application is made or on another property owned by such person and such delinquent tax lien is not eligible to be made part of the ~~agreement~~Installment Agreement(s) pursuant to local law; this Part 6;

i.

- ii. ~~Such person is the owner of another parcel within the tax district on which there is a delinquent tax lien, unless such delinquent tax lien is eligible to be and is made part of the agreementInstallment Agreement(s) pursuant to this Part 6;~~
- ii. ~~_____~~
- iii. ~~Such person was the owner of property on which there existed a delinquent tax lien and which lien was foreclosed within three years of the date on which an application is made to execute an agreementInstallment Agreement(s) pursuant to this Part 6; or~~
- iii. ~~_____~~
- iv. ~~Such person defaulted on an agreementInstallment Agreement(s) executed pursuant to local law this part 6 within three years of the date on which an application is made to execute an agreementInstallment Agreement(s) pursuant to this Part 6.~~

§182-58 Amount due

The amount due under an Installment Agreement shall be the eligible delinquent taxes plus the interest that is to accrue on each installment payment up to and including the date on which each payment is to be made. Pursuant to §1146 of the Real Property Tax Law, t~~The agreementInstallment Agreement(s)~~ shall provide that the amount due shall be paid, as nearly as possible, in equal amounts on each payment due date. Each installment payment shall be due on the last day of the month on which it is to be paid. Such payments shall be applied first to interest, penalties and other charges, and then to principal.

§182-59 Interest and penalties.

Interest on a total amount of eligible delinquent taxes, less the amount of the down payment made by the eligible owner, shall be the amount as determined pursuant to § 924-a of the Real Property Tax Law. The rate of interest in effect on the date the agreementInstallment Agreement(s) is/are signed shall remain constant during the period of the agreementInstallment Agreement(s). If an installment is not paid on or before the date it is due, interest shall be added at the rate prescribed by §924-a of the Real Property Tax Law for each month, or portion thereof, until paid. In addition, if an installment is not paid by the end of the 15th calendar day after the payment due date, a late charge of 5% of the overdue payment shall be added.

§182-60 Default

The owner shall be deemed to be in default of their Installment Agreement(s) pursuant to this section upon the occurrence of any of the following events:

- A. Any payment due under the Installment Agreement(s) is not made within forty-five days from the payment due date;
- B. Non-payment of any tax, special ad valorem levy or special assessment which is levied subsequent to the signing of the Installment Agreement(s) by the tax district, and which is not paid prior to the receipt of the return of unpaid taxes by the

enforcing officer. This shall include all parcels owned by the eligible owner, whether or not the parcel(s) were included in the original Installment Agreement(s);

C. The subject property is sold; or

D. The total principal amount in arrears for all parcels included in an Installment Agreement(s) exceed Thirty Thousand (\$30,000.00) Dollars.

In the event of a default in payments, and after service of a twenty-day notice of default, the tax district shall have the right to require the entire unpaid balance, with interest, to be paid in full. The tax district shall also have the right to enforce the collection of the delinquent tax lien pursuant to the applicable sections of law. Where an eligible owner is in default and the tax district does not either require the eligible owner to pay in full the balance of the delinquent taxes or elect to institute foreclosure proceedings, the tax district shall not be deemed to have waived the right to do so.