

LOCAL LAW NO. 4-11  
CHAUTAUQUA COUNTY

A LOCAL LAW AMENDING LOCAL LAW 2-89 REGARDING COUNTY COLLECTION  
OF DELINQUENT VILLAGE REAL PROPERTY TAX

BE IT ENACTED by the County Legislature of the County of Chautauqua, New York, as follows:

1. Purpose. In 1989, the Chautauqua County Legislature enacted Local Law 2-89, which authorized the collection of delinquent village real property taxes if such collection is requested by resolution of the board of trustees of any village in the County. Upon the enactment of Local Law 2-89, the County began making such villages whole for the amount of delinquent village taxes. It has recently come to the attention of the County Legislature that some villages are including in their return of delinquent taxes to the County unpaid assessments for demolition, repair, or clean-up work performed by the village. The County is thereby placed in the position of underwriting the expense of unsafe property remediation work for villages in the County, even though the County does not do so for cities and towns, and has no role whatsoever in village code enforcement activities. The purpose of this Local Law is to clarify Local Law 2-89 to make clear that the expense of demolition, repair, or clean-up work incurred by a village and assessed against real property will not be collected, enforced, or guaranteed by the County.

2. Amendment. Section 2 of Local Law 2-89 of the County of Chautauqua, entitled "Authorizing County Collection of Delinquent Village Real Property Tax," is hereby amended by substitution to read as follows:

2. Collection of Delinquent Village Taxes. The County of Chautauqua shall assume responsibility for the collection of delinquent village taxes, if such collection is requested or has been previously requested by resolution of the board of trustees of any village within the County, for village taxes levied on or after January 1, 1990. For the purposes of this Local Law, "delinquent village taxes" shall mean ad valorem taxes and special assessments levied or imposed by a village board of trustees, but shall not include any assessments imposed by such board of trustees on real property for the cost of demolition, repair, clean-up, or code enforcement work undertaken by a village.

3. Invalidity of Local Law. In the event that any provision of this Local Law shall be adjudged by any court of competent jurisdiction to be invalid, ineffective, or unenforceable, this Local Law and Local Law 2-89 shall both be deemed to be immediately repealed in their entirety and the County of Chautauqua shall immediately cease to collect, enforce, or guarantee any delinquent village taxes.

4. Effective Date. This Local Law shall become effective upon filing with the Secretary of State.