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Text of law should be given as amended. Do not include matter being eliminated and do not use italics or underlining to indicate new matter.

County
~~CITY~~
~~TOWN~~
~~VILLAGE~~ of Montgomery

Local Law No. 11 of the year 19 87

A local law Providing for the Collection of Delinquent Village Taxes by the
(Insert title)
Montgomery County Treasurer

Be it enacted by the Board of Supervisors of the
(Name of Legislative Body)

County
~~CITY~~
~~TOWN~~
~~VILLAGE~~ of Montgomery as follows:

SECTION 1. (a). Notwithstanding any general, special or local law to the contrary, upon receipt of a resolution from the Board of Trustees of any Village within Montgomery County, which requests the County of Montgomery to collect delinquent village taxes levied subsequent to the effective date of this local law, and upon certification of the correctness of such unpaid taxes by the Board of Trustees of the Village, the Montgomery County Treasurer may collect such unpaid village taxes, provided that the said certificate by the Board of Trustees of the Village is received by the Montgomery County Treasurer no later than the 15th day of November in a given calendar year following the levy of Village taxes.

SECTION 1. (b). The Montgomery County Treasurer shall, on or before the first day of April following the receipt of the certification as provided in subdivision 1 (a) of this Section of this Local Law, pay to a Village officer charged by law with the custody of Village moneys, such delinquent Village taxes from moneys of the County appropriated therefor. If the amount appropriated for such purpose shall be insufficient, it shall be the duty of the Board of Supervisors to increase such appropriation by the amount necessary. The moneys to meet such increase shall be provided from moneys not otherwise appropriated or committed from relevy or collection of delinquent village taxes, from moneys appropriated for a contingent fund or pursuant to the Local Finance Law of the State of New York.

SECTION 1. (c). Such statement and certification shall be transmitted by the County Treasurer to the Board of Supervisors, who shall cause the amount of such unpaid taxes with seven per centum of the amount of principal and interest in addition thereto, to be relieved upon the real property upon which the same were imposed. When collected, the same shall be returned to the County Treasurer to reimburse the County for the amount advanced, with expenses of collection.

SECTION 1. (d). Any person whose real property is subject to levy may pay the amount of taxes levied thereon, with five per centum added thereto, to the County Treasurer at any time before the Board of Supervisors shall have directed the same to be relieved, except as otherwise provided in subdivision 2 of Section 1432 of the Real Property Tax Law of the State of New York in relation to the payment of interest in lieu of such five per centum.

SECTION 2. If any clause, sentence, paragraph, section or part of this Local Law shall be adjudged by any court of competent jurisdiction to be invalid, such judgement, decree or order shall not affect, impair or invalidate the remainder thereof, but shall be confined in its operation to the clause, sentence, paragraph, subdivision, section or part thereof directly involved in the controversy in which the remainder of this Local Law shall remain in force and effect.

This Local Law shall take effect 20 days following its adoption by the Montgomery County Board of Supervisors or upon its being filed and accepted by the Secretary of State of the State of New York and shall apply to all Village taxes levied after that date.