

TOWN OF NORTH CASTLE

Local Law No. 10 For the Year 2013 Adopted September 11, 2013

A Local Law to adopt Article VIII entitled Installment Payment of Eligible Delinquent Taxes to Chapter 183 entitled TAXATION.

Be It Enacted by the Town Board of the Town of North Castle as follows:

1. Purpose. It is the purpose of this Article to adopt the provisions of Real Property Tax Law Section 1184 entitled Payment of Delinquent Taxes In Installments.
2. Definitions. Definitions shall be those set forth in Real Property Tax Law Section 1184.
3. The maximum term of installment agreements shall be 24 months.
4. The payment schedule shall match that of normal tax collection periods: April (Town & County and Special Districts); September (School); and January (School) of each year.
5. Current real property taxes shall be paid as due together with one-sixth of the eligible delinquent taxes together with applicable interest and penalties.
6. The properties to which this local law shall apply shall be all properties within such tax district.
7. Effective Date: This Local Law shall be effective immediately upon filing of same with the Secretary of State of the State of New York.