

(Use this form to file a local law with the Secretary of State.)

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 Niagara

Local Law No. 8 of the year 2002

A local law Repealing Local Law No. 4 of 1994 and Providing for Enforcement  
(Insert Title)  
of Tax Liens Pursuant to Article 11 of the Real Property Tax Law

Be it enacted by the Legislature of the  
(Name of Legislative Body)

County

~~CITY~~

~~TOWN~~

~~VILLAGE~~

of Niagara as follows:

**A LOCAL LAW REPEALING LOCAL LAW NO. 4 OF 1994  
AND PROVIDING FOR ENFORCEMENT OF TAX LIENS PURSUANT  
TO ARTICLE 11 OF THE REAL PROPERTY TAX LAW**

Section 1. That Niagara County Local Law No. 4 of 1994 relating to the procedures for enforcing real property taxes becoming liens is hereby repealed.

Section 2. This Local Law, repealing Local Law No. 4 of 1994, shall take effect on January 1, 2003. Taxes becoming liens on or after that date shall be enforced pursuant to the procedures set forth in Article 11 of the Real Property Tax Law.

Section 3. Transition Period Applicable to Pre-Existing Liens.

A. For purposes of the enforcement of taxes which shall have become liens prior to January 1, 2003, the provisions of Chapter 744 of the Laws of 1904 known as the Special Tax Act shall continue in effect for a transition period of four (4) years from the effective date of this Local Law.

B. During such transition period, if a parcel is subject both to a lien or liens arising prior to January 1, 2003 and to a lien or liens arising on or after January 1, 2003, the procedures applicable to the enforcement of the delinquent taxes shall depend upon the lien or liens upon which the enforcement proceeding is based.

(If additional space is needed, attach pages the same size as this sheet, and number each.)

Section 4. Redemption Period (Transitional Option).

The standard two-year redemption period provided by Section 1110 of the Real Property Tax Law shall be phased-in as follows:

For taxes becoming liens in 2003, the redemption period shall expire three (3) years after the lien date;

For taxes becoming liens in 2004 and thereafter, the redemption period shall expire two (2) years after the lien date as provided by Section 1110 of the Real Property Tax Law.

Section 5. A copy of this Local Law shall be filed with the State Board of Real Property Services within thirty (30) days after its enactment.

Section 6. This Local Law shall take effect immediately upon filing with the Secretary of State and upon all legal requirements being met.

(Complete the certification in the paragraph that applies to the filing of this local law and strike out that which is not applicable.)

**1. (Final adoption by local legislative body only.)**

I hereby certify that the local law annexed hereto, designated as local law No. 8 of 2002 of the (County)(City)(Town)(Village) of Niagara was duly passed by the Niagara County Legislature on November 19 2002, in accordance with the applicable provisions of law.  
*(Name of Legislative Body)*

**2. (Passage by local legislative body with approval, no disapproval or repassage after disapproval by the Elective Chief Executive Officer\*.)**

I hereby certify that the local law annexed hereto, designated as local law No. \_\_\_\_\_ of 20\_\_\_\_\_ of the (County)(City)(Town)(Village) of \_\_\_\_\_ was duly passed by the \_\_\_\_\_ on \_\_\_\_\_ 20\_\_\_, and was (approved)(not approved)(repassed after disapproval) by the \_\_\_\_\_ and was deemed duly adopted on \_\_\_\_\_ 20\_\_\_\_, in accordance with the applicable provisions of law.  
*(Elective Chief Executive Officer\*)*

**3. (Final adoption by referendum.)**

I hereby certify that the local law annexed hereto, designated as local law No. \_\_\_\_\_ of 20\_\_\_\_\_ of the (County)(City)(Town)(Village) of \_\_\_\_\_ was duly passed by the \_\_\_\_\_ on \_\_\_\_\_ 20\_\_\_\_, and was (approved)(not approved)(repassed after disapproval) by the \_\_\_\_\_ on \_\_\_\_\_ 20\_\_\_\_. Such local law was submitted to the people by reason of a (mandatory)(permissive) referendum, and received the affirmative vote of a majority of the qualified electors voting thereon at the (general)(special)(annual) election held on \_\_\_\_\_ 20\_\_\_\_, in accordance with the applicable provisions of law.  
*(Elective Chief Executive Officer\*)*

**4. (Subject to permissive referendum and final adoption because no valid petition was filed requesting referendum.)**

I hereby certify that the local law annexed hereto, designated as local law No. \_\_\_\_\_ of 20\_\_\_\_\_ of the (County)(City)(Town)(Village) of \_\_\_\_\_ was duly passed by the \_\_\_\_\_ on \_\_\_\_\_ 20\_\_\_\_, and was (approved)(not approved)(repassed after disapproval) by the \_\_\_\_\_ on \_\_\_\_\_ 20\_\_\_\_. Such local law was subject to permissive referendum and no valid petition requesting such referendum was filed as of \_\_\_\_\_ 20\_\_\_\_, in accordance with the applicable provisions of law.  
*(Elective Chief Executive Officer\*)*

\* Elective Chief Executive Officer means or includes the chief executive officer of a county elected on a county-wide basis or, if there be none, the chairperson of the county legislative body, the mayor of a city or village, or the supervisor of a town where such officer is vested with the power to approve or veto local laws or ordinances.

5. (City local law concerning Charter revision proposed by petition.)

I hereby certify that the local law annexed hereto, designated as local law No. \_\_\_\_\_ of 20\_\_\_\_ of the City of \_\_\_\_\_ having been submitted to referendum pursuant to the provisions of section (36)(37) of the Municipal Home Rule Law, and having received the affirmative vote of a majority of the qualified electors of such city voting thereon at the (special)(general) election held on \_\_\_\_\_ 20\_\_\_\_, became operative.

6. (County local law concerning adoption of Charter.)

I hereby certify that the local law annexed hereto, designated as local law No. \_\_\_\_\_ of 20\_\_\_\_ of the County of \_\_\_\_\_ State of New York, having been submitted to the electors at the General Election of November \_\_\_\_\_ 20\_\_\_\_, pursuant to subdivisions 5 and 7 of section 33 of the Municipal Home Rule Law, and having received the affirmative vote of a majority of the qualified electors of the cities of said county as a unit and a majority of the qualified electors of the towns of said county considered as a unit voting at said general election, became operative.

(If any other authorized form of final adoption has been followed, please provide an appropriate certification.)

I further certify that I have compared the preceding local law with the original on file in this office and that the same is a correct transcript therefrom and of the whole of such original local law, and was finally adopted in the manner indicated in paragraph.....1....., above.

*Paul K. Oates*

\_\_\_\_\_  
Clerk of the County legislative body, City, Town or Village Clerk  
or officer designated by local legislative body

(Seal)

Date: 11/20/02

(Certification to be executed by County Attorney, Corporation Counsel, Town Attorney, Village Attorney or other authorized attorney of locality.)

STATE OF NEW YORK  
COUNTY OF NIAGARA

I, the undersigned, hereby certify that the foregoing local law contains the correct text and that all proper proceedings have been had or taken for the enactment of the local law annexed hereto.

*[Handwritten Signature]*

\_\_\_\_\_  
Signature

Niagara County Attorney

\_\_\_\_\_  
Title

County  
~~CITY~~ of Niagara  
~~TOWN~~  
~~VILLAGE~~

Date: November 20, 2002