COMMON COUNCIL

Special Meeting
AGENDA
One City Plaza
City Hall Conference Room
December 23, 2024
3:00 PM

Call To Order

Public Hearing – To hear comment on proposed Local Law No. (D) Assessment and Taxation of The City Of Norwich

Resolution

RESOLUTION # - 2024 **ADOPTING PROPOSED LOCAL LAW NO. (D) OF 2024 TO AMEND CHAPTER C: TITLE XII ASSESSMENT AND TAXATION OF THE CITY OF NORWICH**

Ald. ________ introduced the following and **moved** its adoption:

WHEREAS, Local Law (3) of 2024 To Amend Chapter C: Title XII Assessment and Taxation of The City of Norwich was adopted on September 17, 2024 in accordance with proposed NYS law; and

WHEREAS, the NYS Governor vetoed said legislation regarding the collection of interest penalties on unpaid property taxes; and

WHEREAS, the Common Council received proposed Local Law No. (D) of 2024 on December 17, 2024, to amend Chapter C: Title XII Assessment And Taxation Of The City Of Norwich in order to revert to the previous method of collection of interest penalties on unpaid property taxes; and

WHEREAS, the Mayor of the City of Norwich has certified that it is necessary this legislation be passed immediately and has dispensed with the aging requirement in accordance with Municipal Home Rule § 20(4) for the continuation of the government of the City of Norwich to operate effectively; and

WHEREAS, a public hearing was held on December 23, 2024, in connection with said proposed local law now, therefore be it

RESOLVED, Local Law No. (D) of 2024 to amend Chapter C: Title XII Assessment and Taxation of The City of Norwich, as presented to the Common Council on December 17, 2024, be and hereby is adopted, and is hereby designated as Local Law No. 4 of 2024.

Seconded by Ald. _____ and duly adopted, _____, on a roll call vote.

Proposed Local Law (4) of 2024

Chapter C. Charter
Title XII. Assessment and Taxation

211. Notice of receiving taxes.
After the date of the tax warrant, the Receiver of Taxes shall publish a notice in the official newspaper once a week for two consecutive weeks and shall post such notice in three (3) public places, stating:
1. That he has received the warrant for collection of state, county and city taxes; and
2. When the taxes are due and payable; and
3. The penalties for failure to pay the same on time.

During the fiscal year for which they have been levied, taxes may be paid either in full, or in two equal installments, according to the following schedule:

Total Tax:	May be paid in full from January 1st through March 31st. (If no payments are made prior to April 1st, total tax is past due and payable in full.)
First Installment:	May be paid from January 1st through March 31st. (If not paid prior to April 1st, total tax is past due and payable in full.)
Second Installment:	May be paid after payment of First Installment, through July 31st. (If not paid prior to August 1st, second installment is past due.)

Fees Charged: On all tax amounts paid within the month of:
Fee Due:

January	0.0%	
February	*1.5%*	~~2.0%~~
March	*2.0%*	~~3.0%~~
April	*2.5%*	~~4.0%~~
May	*3.0%*	~~5.0%~~

June ~~June – September~~ *11.0%* ~~The monthly interest rate will be equal to the prime rate, as determined by the commissioner. The initial determination of the effective prime rate will be based on the 1/1/2025 rate. Subsequent determinations shall be made every five years thereafter.~~

July	*12.0%*
August	*15.0%*
September	*16.0%*

From October 1st through day prior to Tax Sale: *17.5%* ~~The interest rate will be equal to the prime rate, as determined by the commissioner. The initial determination of the effective prime rate will be based on the 1/1/2025 rate. Subsequent determinations shall be made every five years thereafter.~~

From date of tax sale through date of Redemption: *17.5% per annum* ~~The per annum interest rate will be equal to the prime rate, as determined by the commissioner. The initial determination of the effective prime rate will be based on the 1/1/2025 rate. Subsequent determinations shall be made every five years thereafter.~~

The fees and interest provided in this section shall be the property of the city in all cases, including but not limited to those where tax sales are not bid in by the city but are purchased by any other party.

Effective Date
This local law shall take effect immediately.

New Material is Italic and underlined. Old is red and crossed out.

Adjournment