

**RESOLUTION NO. 804-2014, CREATING A TAXPAYER
PROTECTION AND NOTIFICATION PROGRAM**

WHEREAS, the Suffolk County Treasurer is charged, among other things, with the responsibility of collecting tax payments from the ten towns in Suffolk County, said payments originating from banks and other financial institutions as well as directly from property owners in Suffolk County; and

WHEREAS, the Suffolk County Treasurer is also responsible for the collection of delinquent property taxes, interest and penalties from property owners throughout Suffolk County; and

WHEREAS, the Suffolk County Tax Act dictates that property tax payments are due on January 10 of each year, but allows for the payment of said taxes in two installments, one by January 10 and the second generally by May 31; and

WHEREAS, delinquent property taxes are assessed a 5% penalty as well as interest charges accruing and accumulating at a rate of 1% per month beginning in February regardless of whether it is the first installment or second installment that is late; and

WHEREAS, this schedule of charges, codified in the Suffolk County Tax Act, can lead to onerous charges assessed primarily on taxpayers who pay their taxes directly and who mistakenly miss the due date of either the first or second installment of taxes; and

WHEREAS, in many cases property owners who pay their own taxes directly are on a fixed income and are often burdened with age-related medical issues of their own or of a spouse, partner or other loved one; and

WHEREAS, this Legislature finds and determines that often times property owners pay their taxes on time for many years, but due to extraordinary circumstances, are susceptible to missing a payment; and

WHEREAS, this Legislature further determines that a taxpayer notification system could go a long way toward protecting taxpayers who have every intention of paying their property taxes on time, but who would benefit from an additional reminder of an upcoming due date for the payment of taxes; and

WHEREAS, this Legislature finds and determines that it is within the County Treasurer's scope of authority to establish an electronic mail notification alert system in which property owners could voluntarily enroll and receive e-mail notifications from the Treasurer in advance of both the January 10 and May 31 due dates; and

WHEREAS, such a system would be a courtesy extended to property tax owners who choose to enroll and would not create any binding obligation on the part of the County to ensure that notifications are sent or received; now, therefore be it

1st RESOLVED, that the Suffolk County Treasurer is hereby authorized, empowered and directed to create an electronic mail directory of property tax owners who indicate, through

e-mail or other web-based communication as determined by the Treasurer, that they wish to receive e-mail notices in advance of the January 10 and May 31 property tax payment due dates; and be it further

2nd **RESOLVED**, that the Suffolk County Treasurer shall work in conjunction with other County, Town and Village agencies to facilitate public awareness of this Taxpayer Protection and Notification Program; and be it further

3rd **RESOLVED**, that the Office of Suffolk County Treasurer shall arrange for such e-mail notices to be sent no later than two weeks prior to the due dates for both the first and second installments of property tax payments; and be it further

4th **RESOLVED**, that any failure by the Treasurer to send the electronic notification called for herein or of the property owner to receive such notification, shall in no way excuse or limit the property owner's obligation to pay his or her property taxes in a timely manner nor waive or limit the property owner's obligation to pay the penalties and interest for any late payment of taxes or impair or limit the County's rights and remedies under the Suffolk County Tax Act or any other law to enforce the payment of taxes; and be it further

5th **RESOLVED**, that this Legislature, being the State Environmental Quality Review Act (SEQRA) lead agency, hereby finds and determines that this resolution constitutes a Type II action pursuant to Section 617.5(c)(20), (21) and (27) of Title 6 of the NEW YORK CODE OF RULES AND REGULATIONS (6 NYCRR) and within the meaning of Section 8-0109(2) of the NEW YORK ENVIRONMENTAL CONSERVATION LAW as a promulgation of regulations, rules, policies, procedures, and legislative decisions in connection with continuing agency administration, management and information collection, and the Suffolk County Council on Environmental Quality (CEQ) is hereby directed to circulate any appropriate SEQRA notices of determination of non-applicability or non-significance in accordance with this resolution.

DATED: October 7, 2014

APPROVED BY:

/s/ Steven Bellone
County Executive of Suffolk County

Date: October 16, 2014