RESOLUTION NO. *DOC ID: 7454*

Delegation of Authority to Authorize Certain Tax Refunds and Credits of $2,500 and Under

WHEREAS, Section 554 of the Real Property Tax Law authorizes a tax-levying body to delegate the correction of tax rolls due to a clerical error, an error in essential fact, or an unlawful entry (as defined in Section 550 of the Real Property Tax Law), and

WHEREAS, Section 556 of the Real Property Tax Law authorizes a tax-levying body to delegate the payment of tax refunds due to a clerical error, an error in essential fact, or an unlawful entry, and

WHEREAS, it is the opinion of the Government Operations Committee that such delegation would increase efficiency in processing said refunds and therefore be beneficial to the taxpayer, now therefore be it

RESOLVED, on recommendation of the Government Operations Committee, That the County Director of Assessment shall transmit corrections and/or refund recommendations to the County Administrator,

RESOLVED, further, That the County Administrator is hereby authorized to allow payments of bills where a recommended refund or credit is $2,500 or less, without prior audit by the tax-levying body, in compliance with Paragraph 9 (a), (c) of Section 554, and Paragraph 8 (a), (c), (d), and Paragraphs 9 and 10 of Section 556 of the Real Property Tax Law,

RESOLVED, further, That any refund or credit over $2,500 must be approved by the Tompkins County Legislature pursuant to Paragraphs 8 (a), 9, and 10 of Section 566 of the Real Property Tax Law, except for refunds amounting to over $2,500 as a result of Real Property Tax Law Article 7 litigation ordered by the New York State Supreme Court,

RESOLVED, further, That the County Administrator shall transmit on or before the 15th day of each month a report to the Tompkins County Legislature of all the corrections and refunds processed in the previous month,

RESOLVED, further, That this resolution shall only be in effect during the calendar year 2018.

SEQR ACTION: TYPE II-20