RESOLUTION NO. *DOC ID: 8159*

Delegation of Authority to Authorize Certain Tax and Solid Waste Fee Refunds Under $500

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 or an unlawful entry (an unlawful entry is any information on the tax roll that violates the Real Property Tax Law), and

WHEREAS, Solid Waste Fee refunds are authorized under Resolution No. 181 of 1996, and

WHEREAS, it is the opinion of the Budget, Capital, and Personnel Committee, that the delegation to the County Administrator would be more efficient in processing said refunds and therefore beneficial to the taxpayer, now therefore be it

RESOLVED, on recommendation of the Budget, Capital, and Personnel Committee, That the County Director of Assessment shall transmit refund recommendations to the County Administrator,

RESOLVED, further, That the County Administrator is hereby authorized to make payments of any refunds of less than $500 as if the Tompkins County Legislature had performed this audit in compliance with Paragraph 1-7 of Section 566 of the Real Property Tax Law,

RESOLVED, further, That any refund of $500 or more must be approved by the Tompkins County Legislature pursuant to Paragraph 8(b) of Section 556 of the Real Property Tax Law,

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 refunds processed in the previous month,

RESOLVED, further, That this resolution shall only be in effect during the calendar year 2019.

SEQR ACTION: TYPE II-20