

1 **NYSAC 2022 Fall Conference**
2 **NYSAC Board of Directors**
3 **Resolution #8**

4
5 **Resolution Calling on the State of New York to Protect Home Rule Authority**
6 **by Clarifying Long-Standing Property Tax Collection Practices**

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8 **WHEREAS**, New York has a long-standing system by which the state requires local
9 governments to provide needed federal and state programs and services, many of which
10 are funded through sales and property taxes; and

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12 **WHEREAS**, over the last few decades the state has expanded the number of services
13 required by counties, cities, towns, villages, and schools, and in turn New York has
14 become some of the highest property tax rates in the country; and

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16 **WHEREAS**, within the local government structure, counties are required to perform
17 the most costly health, human service, and public safety services; and

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19 **WHEREAS**, under New York State law, counties must ensure property tax collection
20 for towns and schools and are required to make those entities whole for any delinquent
21 property taxes to ensure that those levels of government can continue to operate without
22 disruption; and

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24 **WHEREAS**, it has been long established in state law that cities are required to perform
25 their own tax collections on delinquent property unless or until they develop an
26 agreement with the county to perform this function on the city's behalf; and

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28 **WHEREAS**, unlike smaller forms of government, cities have the staff, capacity and
29 resources to collect taxes on delinquent properties; and

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31 **WHEREAS**, in October 2021, a city passed a local law to discontinue their delinquent
32 tax foreclosure responsibilities, requiring the county to pick up this duty and force the
33 county to "credit the city with the amount of such unpaid delinquent taxes;" and

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35 **WHEREAS**, this unilateral decision created an inequity in the balance of power and
36 responsibility at the local government level in this county; and

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38 **WHEREAS**, on August 11, 2022, New York's Appellate Division Third Judicial
39 Department upheld this local law, essentially overruling established practice law that
40 when counties across New York do provide foreclosure services to their cities, this is
41 only when both separate bodies of government come to an agreement; and

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43 **WHEREAS**, while counties are required to perform and pay for this function for towns
44 and schools, counties do so because it is specified in state law, not local law, and
45 therefore this case is one that allows one form of local government to dictate duties and

1 costs to another form of local government without specific state legislative authority to
2 do so; and

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4 **WHEREAS**, this 3 to 2 judge ruling’s dissent disagreed that a city, without State
5 statutory authority, can place duties and costs on a separate government body, stating
6 this ruling is both unconstitutional and violates home rule authority; and

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8 **WHEREAS**, the dissent states this ruling violates home rule because allowing a city to
9 unilaterally take this action “impairs a (county’s) power to fully control its own affairs
10 such as budget and its workforce, by weakening that power.”

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12 **NOW, THEREFORE, BE IT RESOLVED**, the New York State Association of
13 Counties (NYSAC) calls on the State of New York to protect local government home rule
14 authority by immediately clarifying the long-standing method by which a county and
15 city must agree prior to taking on city tax collection functions and costs; and

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17 **BE IT FURTHER RESOLVED**, in the alternative, the state must change the entire
18 property tax collection system, making one that is more equitable to all levels of
19 government and would lower property tax costs to our residents; and

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21 **BE IT FURTHER RESOLVED**, that copies of this resolution be sent to the counties
22 of New York State encouraging member counties to enact similar resolutions; and

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24 **BE IT FURTHER RESOLVED**, that NYSAC shall forward copies of this resolution to
25 Governor Kathy Hochul, the New York State Legislature, and all others deemed
26 necessary and proper.