Village of Sidney

Local Law No. 1 of 2026

A Local Law Authorizing Installment Payment Agreements for Delinquent Real Property Taxes Pursuant to Real Property Tax Law §1184

Section 1. Legislative Authority and Purpose

This local law is adopted pursuant to **Section 1184 of the New York State Real Property Tax Law**, which authorizes the governing body of a tax district to provide, by local law, for the payment of delinquent real property taxes in installments.

The purpose of this local law is to:

- Establish a uniform procedure for repayment of delinquent real property taxes
- Improve the collection of unpaid taxes owed to the Village of Sidney
- Provide property owners with a structured opportunity to remain current while preserving enforcement mechanisms

---

Section 2. Definitions

For purposes of this local law:

1. **Eligible Delinquent Taxes**
   Delinquent Village of Sidney real property taxes, including all accrued interest, penalties, and charges.
2. **Eligible Owner**
   Any owner of real property within the Village of Sidney with eligible delinquent taxes.
3. **Enforcing Officer**
   The **Village of Sidney Clerk-Treasurer**, designated as the officer responsible for enforcement and collection of delinquent taxes and administration of installment agreements.
4. **Installment Agreement**
   A written agreement between the Enforcing Officer and the Eligible Owner providing for repayment of delinquent taxes in installments.

Section 3. Authorization of Installment Agreements

The Village of Sidney hereby authorizes the payment of eligible delinquent taxes through installment agreements.

- Agreements shall be available on a **uniform basis** to all eligible owners.
- Agreements become effective upon execution by the **Village Clerk-Treasurer (Enforcing Officer)** and the property owner.

Section 4. Terms of Installment Agreements

All agreements shall comply with the following:

1. **Maximum Term**
   Not to exceed **thirty-six (36) months**.
2. **Payment Schedule**
   Payments shall be made in **equal monthly installments**.
3. **Current Taxes Requirement**
   All **current and future Village real property taxes must be paid in full when due** during the term of the agreement.
4. **Interest and Penalties**
   Interest and penalties shall continue to accrue in accordance with law unless otherwise authorized.

Section 5. Execution and Recordkeeping

1. All installment agreements shall:
   - Be in writing
   - Be signed by the Eligible Owner and the **Village Clerk-Treasurer (Enforcing Officer)**
2. Each agreement shall:
   - Specify total amount due, installment amounts, and due dates
   - Be maintained on file in the office of the Clerk-Treasurer

Installment agreements are executed between the enforcing officer and the property owner once authorized by local law.

Section 6. Default and Termination

An agreement shall be deemed **in default** upon:

- Failure to make any scheduled monthly payment when due; or
- Failure to pay current Village taxes when due

Upon default:

1. The agreement shall be **immediately terminated**;
2. The **full unpaid balance shall become immediately due and payable**; and
3. The property shall **remain in foreclosure status**, and any enforcement or foreclosure proceedings may continue without interruption.

Section 7. Administration

The **Village of Sidney Clerk-Treasurer**, as Enforcing Officer, is authorized to:

- Enter into installment agreements without further Board approval
- Administer and enforce this local law
- Maintain all related records

Section 8. Severability

If any provision of this local law is held invalid, such determination shall not affect the validity of the remaining provisions.

Section 9. Effective Date

This local law shall take effect immediately upon filing with the **New York State Department of State**.