

COLLECTION OF TAXES IN ONONDAGA COUNTY

Laws 1937, Chapter 690¹

¹ Only those sections relating to taxation, fees and reports are reproduced.

[¶ 98-831]

Sec. 1. [State and county taxes; city of Syracuse].—1. The commissioner of assessment of the city of Syracuse shall on or before October fifteenth of each year certify to the Onondaga county legislature the total amount of assessments on all taxable property within the city of Syracuse. The commissioner shall not be required to prepare duplicate assessment rolls for the county legislature.

2. During the first week of November of each year the county legislature shall furnish to the city commissioner of assessment and the Syracuse common council a certified copy of a resolution, commonly known as city abstract, showing the estimated amount necessary to be levied for state and county taxes and the rate thereof.

3. It shall be the duty of the proper officers of the city of Syracuse to assess real property and, subsequent to the tax levy by the common council, to extend and collect state and county taxes and special ad valorem levies for county special districts on all taxable property in the city of Syracuse. This shall be accomplished in the same manner, in the same proceedings, with the same force and effect and subject to the same discount, fees, penalties and proceedings for the collection of taxes as is prescribed in the charter of the city of Syracuse and general special laws applicable to city taxes.

4. The state and county tax rate and the city tax rate may be added together and extended and collected in one item.

5. The county commissioner of finance shall reimburse the city of Syracuse the amount of the discount allowed on payment of state and county taxes as shown on a certificate to be furnished by the city commissioner of finance on or before December thirty-first. The city shall be entitled to one percent of the total state and county taxes levied as a fee for collecting same. Said one percent collection fee as well as an estimated amount for aforesaid discounts shall be included in the city abstract.

6. On the first Tuesday of each month the city commissioner of finance shall pay to the county commissioner of finance all state and county taxes plus fees and penalties which he has collected and entered upon his books during the preceding month. A certified statement shall accompany each

transmittal setting forth the following information: a. the amount of current taxes being transmitted; b. the amount of fees and penalties on current taxes; c. the identity of each delinquent tax being transmitted; and d. amount of fees and penalties on each delinquent tax. Simultaneously therewith, the city commissioner of finance shall submit to the county a claim for its collection fee of one percent of the amount of the current year's taxes being transmitted. Any balance due on the one percent collection fee due the city shall be paid on or before December thirty-first of each year.

7. The county commissioner of finance shall refund to the city of Syracuse upon a certificate to be furnished by the city commissioner of assessment, the amount of all state and county taxes that have been paid and transmitted to the county and subsequently determined to be erroneous or unlawful as defined in title three of article five of the real property tax law.

8. On or before January fifteenth annually the city commissioner of finance shall make and deliver to the county commissioner of finance account (delinquent tax roll) subscribed and affirmed by him as true of state and county taxes listed on the tax roll which remain unpaid as of December thirty-first of the previous calendar year. The county commissioner of finance, if satisfied that said account is correct, shall credit the city with the amount of said delinquent taxes.

9. The city is authorized to compromise delinquent state and county taxes with prior written consent of the county executive or his duly authorized representative in accordance with the procedure set forth in the tax and assessment act of the city of Syracuse, being chapter seventy-five of the laws of nineteen hundred six, as amended, or the charter of the city of Syracuse and within thirty days after receipt of payment from any such compromise the city shall remit to the county its proportionate share of the state and county taxes collected which have not been paid to the county previously.

In the event that the city shall sell any property it has acquired as a result of the non-payment of taxes in accordance with the charter of the city of Syracuse, the city shall remit to the county the full

amount of state and county taxes due to the county, provided however that if the sale was with the prior consent of the county executive or his duly authorized representative and was for less than the full amount of taxes due to the city and county, the city shall remit to the county its proportionate share of the sale price. In the event that the city shall sell any property for less than the full amount of delinquent taxes due to the city and county without the prior consent of the county executive or his duly authorized representative, the city shall pay to the county the full amount of the delinquent taxes due to the county.

In the event the city shall elect to retain title to such property for municipal purposes, then in that event the city shall remit to the county the full amount for all delinquent state and county taxes not previously paid to the county as of the date of acquisition.

10. Such state and county tax levied by the city of Syracuse, or by its officers, as herein provided, together with interest, fees and penalties, are and shall remain, until actually paid or satisfied, a lien upon the taxable property upon which the same have been levied from the time the tax roll containing said tax shall be filed with the city treasurer or other officer performing his functions. The unpaid taxes in the towns of the county of Onondaga shall be returned to the county commissioner of finance by the various collectors of such towns as prescribed by law, and the county commissioner of finance shall proceed to collect the same, and enforce such collection in the manner hereinafter provided. (*As added by L. 1977, Ch. 712, effective January 1, 1978.*)

[¶ 98-832]

Sec. 4. Arrears.—The county treasurer shall examine the accounts of arrears of taxes received from the collectors of the towns and shall reject all taxes charged on lands deemed by him to be so imperfectly described or erroneously assessed in form or substance that the collection of the same cannot be enforced, and shall immediately deliver an annual transcript thereof to the supervisors of the several towns in which the property so rejected shall be located. If after delivery of such annual transcript of rejected taxes he shall discover any other tax to be likewise erroneous or charged upon lands imperfectly described he may cancel the same and any tax sale, certificate of sale and conveyance based thereon and deliver a supplemental transcript thereof to the same parties to whom the annual transcript was delivered. The supervisors of any town in which any lands are situated, upon which a

tax shall have been rejected or cancelled by reason of having been imperfectly described shall add to the assessment roll of such town in which the land is situated, for the then current year, an accurate description of such lands, the correct amount of taxes thereon, the tax of each year and kind separately, stating that it is a reassessment, and shall charge the same therewith. The board of supervisors shall direct the collection of such taxes so added to such assessment roll, and they shall be considered the taxes of the year in which such description shall be perfected. Any such supervisor shall cause an accurate description of and may, if necessary, cause a search, survey and map of each lot or parcel rejected or cancelled for imperfect description to be made and the expense thereof shall be a charge against the town in which such land is located. No unpaid taxes shall be reassessed except such as shall have been rejected or cancelled by reason of imperfect description of the premises affected.

[¶ 98-833]

Sec. 5. Sale.—Whenever any tax charge on real estate returned to the county treasurer shall not have been rejected nor cancelled by him, and the interest thereon to be computed as follows: for the month of February, five per centum; March, five and one-half per centum; April, six per centum; May, six and one-half per centum; June, seven per centum; July, seven and one-half per centum and August, eight per centum; shall remain unpaid for six months from the first day of February, the said county treasurer shall proceed to advertise and sell such real estate in the manner herein provided for the payment of such tax and interest, the expense of such sale and other charges; the expense of procuring descriptions of the lands to be sold, of publishing the notice of sale, and the list of lands to be sold, and the county treasurer shall add to the tax and interest and other charges on each parcel of land liable to be sold, an equal proportionate part of such expense to be estimated by him.

[¶ 98-834]

Sec. 6. [Publication].—The county commissioner of finance, as soon as practical after the expiration of such six months, shall cause a notice of tax sale to be published at least one in each week for two successive weeks in one newspaper published in said county. Said notice shall contain a list of the parcels to be sold, the aggregate amount of the taxes, interest, expenses and other charges according to law due on each parcel as of the time of sale and shall specify a day or days not less than ten nor

more than thirty after the first publication of said notice when said parcels will be sold at public auction in the office of the commissioner of finance, or the lobby adjacent thereto, at the county court house in the city of Syracuse. The notice shall contain a brief description of each parcel sufficient to identify the same and identification may be made by citing the book and first page of the recorded deed or other instrument containing a description thereof, and the name of the owner or occupant thereof as the same appears on the tax roll. (*As added by L. 1967, Ch. 677, effective July 1, 1967.*)

[¶ 98-835]

Proof of the publication of the notice shall be filed in the office of the commissioner of finance and in the office of the county clerk within twenty days after the last publication. No error with respect to a parcel in any list shall render the sale void or in any manner affect the validity thereof except as to the effect, if any, on the particular parcel in respect to which such error occurred. On the day specified in said notice of sale, the commissioner of finance shall commence the tax sale and continue the same from day to day until each parcel shall be sold. The commissioner may in his discretion reject any and all bids which he deems inadequate, or if in his opinion the bid is made by or for any person not acting in good faith. It shall be the duty of the commissioner to bid in behalf of the county, for the gross amount stated in said notice, all parcels on which no bids or on which inadequate bids are received. Purchases by the county shall be subject to the same right of redemption as purchases by individuals, and if any parcel sold shall not be redeemed the deed of the commissioner of finance therefore shall have the same effect and become absolute in the same time, and upon the same conditions as in the case of a sale and conveyance to an individual. (*As added by L. 1967, Ch. 677, effective July 1, 1967.*)

[¶ 98-836]

The commissioner of finance may sell and assign any certificate of sale of lands bid in for the county at any time before the expiration of three years after the date of the tax sale on such terms as to him shall seem for the best interest of the county. If any parcel sold for taxes is not redeemed within said three year time limit in the manner set forth in section eight of this act, the commissioner of finance upon written application shall execute to the purchaser a conveyance of the real property sold, the description of which shall include a specific statement of the title or interest thereby conveyed.

Before making such application the owner of a tax sale certificate acquired subsequent to the effective date of this act shall serve a notice to redeem by certified or registered mail, return receipt requested, upon the record owner, mortgagee, if any, and occupant, if any, of the real property affected by said tax sale certificate by mailing the same to him using the

name and address as it appears on the records of the town tax collector of the town in which the property is located and the records of the Onondaga county clerk's office. Service on one joint tenant or tenant in common shall be service on all of the joint tenants or tenants in common. Such notice to redeem shall set forth:

(a) a brief description, sufficient for identification, of the real property affected by the tax sale certificate;

(b) the amount due on account of said tax sale certificate;

(c) a statement that the amount required for redemption consists of the amount of such tax sale certificate with interest and penalties thereon, the amount of all additional taxes, tax liens, assessments and other legal charges paid by the owner of said certificate together with any sums actually expended for title searches not to exceed one hundred dollars for each parcel and disbursements or postage; and

(d) a statement that in order to redeem said property the total amount due must be paid to the Onondaga county commissioner of finance within six months from the date of mailing of said notice.

If the real property described in said notice is not redeemed within the time limited, the commissioner of finance shall upon said written application and the surrender of the certificate of tax sale together with proof by affidavit of service by certified or registered mail of the notice to redeem, execute and deliver the conveyance to the purchaser as hereinbefore set forth.

In the event the county is the purchaser, the conveyance shall run to, and name, the county as grantee and the title thus acquired may be disposed of by it at such times, in such manner and on such terms as shall be determined by a majority of the county legislature at any regular or special meeting thereof. If application for a conveyance is not made within five years from the last day of the tax sale, the tax sale certificate, except where held by the state, the county or record owner, shall become void and no claim may thereafter be maintained on such certificate. After the county has acquired title to any lands sold for taxes such lands shall be exempt according to law while so owned by the county for a period of three years; and the county commissioner of finance is hereby directed to prepare and present to the county legislature, on the first day of its annual meeting in each and every year, a statement designating such lands and the said county legislature is hereby authorized and directed to strike such lands from the tax rolls of the town in which the same is situated. (*As added by L. 1967, Ch. 677; as amended by L. 1971, Ch. 1092, effective July 2, 1971.*)

(*Sec. 6 above is as last amended by L. 1971, Ch. 1092, effective July 2, 1971.*)

[¶ 98-837]

Sec. 7. Certificate of sale.—Every private purchaser at any sale of lands by the county commissioner of finance under this act shall pay to the commissioner of finance twenty-five per cent of the amount of his bid at the time of sale and the balance plus the cost of filing the tax discharges in the county clerk's office within four days after the sale and after such payment shall have been made to the commissioner of finance, he shall give to the purchaser of any such real estate a certificate in writing, describing the real estate purchased, the sum paid therefor and the time when the purchaser will be entitled to a deed. Every certificate of sale, whether to the county or to a private purchaser, shall be presumptive evidence that the sale and all proceedings prior thereto from and including the assessment of the lands were regular and according to the provisions of this act and all laws in any manner relating thereto. Either the county, or its assigns, or any such private purchaser or his legal representatives or assigns, may, at any time after the expiration of the time to redeem said premises and the same shall not have been redeemed as hereinafter provided, cause the occupant of such real estate to be removed therefrom summarily and the possession thereof to be delivered to him in the same manner, by the same proceedings and by and before the same officers as in the case of a tenant holding over after the expiration of his term without permission of his landlord, provided, however, that any tax sale certificate, and any right or benefit thereunder issued to a private purchaser prior to the year one thousand nine hundred and thirty-eight, which remains unredeemed on July first, nineteen hundred sixty-three, shall on that date become void and of no effect. (*As amended by L. 1961, Ch. 263; L. 1967, Ch. 677, effective July 1, 1967.*)

[¶ 98-838]

Sec. 8. Redemption.—The owner, or any other person at any time within two years from the last day of such sale, and the occupant or holder of any mortgage duly recorded at the time of the sale thereof at any time within three years after the sale and not thereafter, may redeem any property sold for taxes as aforesaid by paying to the county commissioner of finance, for the use of the county, or if such purchaser be a private purchaser for the use of such purchaser or those claiming under him, as the case may be, the sum mentioned in the certificate of sale with interest thereon at the rate of twelve percent per annum to be calculated from the date of such certificate. In addition there shall be paid the amount of any and all taxes and assessments thereon, including penalties and interest paid by the purchaser subsequent to the date of such certificate and prior to such redemption, with interest at the rate of twelve percent per annum from the date of payment and such amounts as may have been paid by the purchaser to redeem such property from prior or subsequent tax sales with interest thereon at the

rate of twelve percent from the date of payment, provided the commissioner of finance has been notified immediately upon such payment.

The redemption by a mortgagee shall be made by filing with the county commissioner of finance a written description of the mortgage and paying to him for the use of the purchaser or those claiming under him, the same amount as the owner or occupant would be required to pay upon redemption. In case of failure to redeem within the time herein specified, the sale and conveyance thereof shall become absolute and the mortgagee and all other persons claiming title by virtue of any mortgage barred from redemption forever. A mortgage, duly recorded at the time of the sale, shall not be invalidated however, or in any manner affected except as provided in this section. The holder of a mortgage who shall redeem the same shall have a lien upon the premises redeemed for the amount so paid with interest from the time of payment, in like manner as if it had been included in the mortgage.

A person having an interest in a specific or an undivided part of any parcel sold, or in an undivided share in any parcel out of which an undivided part has been sold, may redeem such part or share by paying such proportion of the total amount required for redemption as is in proportion to the part or share of the lands sold which he claims.

Neither the owner, occupant nor any other person shall have the right to despoil any lands sold at the tax sale by the removal of building or cutting, removing or destroying timber or other valuable products growing, existing or being thereon at the time of sale. Any purchaser of lands at a tax sale whose bid therefor has been fully paid, his assigns or representatives may at any time before the deed is delivered cause to be served a notice on any person despoiling such lands or interested in such despoliation, either personally or by leaving the same at his residence with any person of suitable age and discretion. The notice shall describe the lands sold, shall state that they were sold for taxes by the county commissioner of finance, and that an action to recover the value of the buildings, timber or other products destroyed or removed therefrom, after the date of sale thereof, will be instituted against all persons concerned in such despoliation.

If such lands shall not be redeemed, every person engaged or interested in making such despoliation, upon whom service of the notice has been made, shall be liable to pay the holder of the tax sale certificate or tax deed therefore the full value of any building timber, or other valuable products so cut or destroyed or removed therefrom, from the date of the tax sale to the termination of such action, and may be restrained by injunction from committing any waste thereon.

When any real estate shall have been redeemed as herein provided, the county commissioner of finance shall issue to the person redeeming the same a certifi-

icate of redemption, under his hand and seal, properly acknowledged, which shall contain a description of the tax and the property affected. Such certificate of redemption may be recorded in the same manner as a deed and with like effect, and when so recorded shall operate to render void and of no effect, and cancel of record any such certificate of sale and conveyance and any and all transfers and conveyances derived from, through or under any purchaser, at any such sale. (*As amended by L. 1964, Ch. 768; L. 1967, Ch. 677; L. 1986, Ch. 520, effective September 1, 1986.*)

[¶ 98-839]

Sec. 9. Unredeemed land; list.—The county commissioner of finance shall, at least three months before the expiration of the time allowed for the redemption of lands sold by him for taxes, cause a notice to be published once in each week for two weeks successively in at least one newspaper published in said county, containing a list of the lands in such county sold for taxes and unredeemed specifying particularly every parcel unredeemed, and the amount necessary to redeem the same, calculated to the last day in which such redemption can be made, and stating that, unless such lands are redeemed by a specified day, they will be conveyed to the county, or if such purchaser be a private purchaser, to such private purchaser. Such notice shall be printed in the newspaper in which such notices are published in agate type, standard column width, twelve and one-half pica ems wide. The expense of such publication shall be a county charge. Proof of due publication of such notice shall, within twenty days after the last publication, be made and filed in the office of the clerk of said county, who shall cause the same to be properly indexed. Until such notice of expiration of time to redeem shall have been published, as herein provided, the time to redeem shall not be deemed to have expired. No error or imperfection in said notice as published shall in any way affect the sufficiency or validity of such notice or that of any subsequent proceeding or conveyance based thereon. No other, further or different notice of the expiration of the time to redeem shall be required to be published, served upon or given to any person whatever. If such real estate sold for taxes, or any portion thereof be not redeemed, as herein provided, the county commissioner of finance may execute to the board of supervisors of the county, in trust for such county, or to its assigns, or if such purchaser be a private purchaser, to such private purchaser, his heirs or assigns, a conveyance of the real estate so sold, and unredeemed, which shall vest in the grantee an absolute estate in fee, free from all liens, claims or incumbrances of every name and nature whatsoever, subject only to the right of redemption on the part of the holder of a mortgage, as provided herein, and to such claims as the county may have thereon for taxes. The county commissioner of finance shall be entitled to demand and receive from each private purchaser one dollar for preparing every such con-

veyance. All purchases made for the county may be included in one conveyance. (*As amended by L. 1949, Ch. 843; L. 1971, Ch. 1092, effective July 2, 1971*)

[¶ 98-840]

Sec. 10. Conveyance.—Every such conveyance shall be executed by the treasurer of the county of Onondaga under his hand and seal, and execution thereof shall be acknowledged before a proper officer the same as other conveyances of real estate, are executed and acknowledged under the laws of the state. Every such conveyance shall be conclusive evidence that the sale was regular, and also presumptive evidence that all the proceedings prior and subsequent to such sale, from and including the assessment of the lands, and all notices required by law to be given, published or served, previous to the expiration of the time allowed for redemption, were regular, and regularly given, published and served, according to the provisions of this act, and all laws directing and requiring the same or in any manner relating thereto. After the date of the recording of any such deed, such presumption shall be conclusive, the sale and conveyance thereof shall become absolute, and the occupant and all others interested in the land be forever barred from all liens upon, claims against, interest in or right or title thereto. The county treasurer may receive evidence of the loss or wrongful detention of any certificate, and on satisfactory proof of the fact may execute and deliver deed to such person as may appear to be the rightful owner thereof. The moneys received by the county treasurer upon every such sale of real estate for taxes, interest and charges shall be applied by him, after deducting the expenses of the sale in like manner as if the same had been paid to him by the city treasurer and town collectors. Every certificate or conveyance executed by the county treasurer in pursuance of the provisions of this act may be recorded in the same manner and with like effect as a deed acknowledged or proved before any officer authorized by law to take the proof and acknowledgment of deeds.

[¶ 98-841]

Sec. 11. Refund.—Whenever any tax illegally or improperly assessed or levied, shall be collected, or the county or any private purchaser under a tax sale shall be unable to recover possession of the real estate sold to him by reason of any error, irregularity or jurisdictional defect in the assessment or levying of a tax or in any proceedings for the collection thereof, the board of supervisors of said county may, upon proper application therefor, refund the amount of the tax or purchase money so paid with interest, the same to be presented and audited as other county charges. If the error, illegality, or defect originated with a county officer, the sum refunded shall be a county charge; if with a city or town officer, the sum refunded shall be a charge against

the city of Syracuse or the town with whose officer the error, illegality, irregularity or defect originated.

[¶ 98-842]

Sec. 12. Cancellation.—Upon application being made and satisfactory proof being furnished the county treasurer that any tax returned as unpaid has been paid to an officer authorized to receive the same, or that the property has been twice assessed for the same purpose and the tax thereon once paid, the county treasurer shall cancel said tax and any tax sale, certificate of sale and conveyance based thereon. The county treasurer shall refund the amount of the purchase money with interest thereon at the rate of six per centum per annum to the holder of any cancelled certificate of sale or conveyance based upon a tax which shall have been cancelled or to the heirs, legal representatives or assigns, of any such purchaser and his or their interest in or title to the lands so sold shall thereupon become extinguished. He shall thereupon issue to the applicant a certificate of cancellation under his hand and seal, properly acknowledged, which shall contain a description of the tax and the property affected. Such certificate of cancellation may be recorded in the same manner as a deed and with like effect, and when so recorded shall operate to render void and of no effect, and cancel of record, any such certificate of sale and conveyance, and any and all transfers and conveyances derived from, through or under any purchaser at any such sale. All rejected and cancelled taxes, together with interest thereon from the

first day of May in the year following the levy of the taxes to the first day of February following the first annual session of the board of supervisors, next succeeding such rejection or cancellation, shall be a charge upon the respective towns or city in which such taxes were assessed and the board of supervisors at its annual session next succeeding such rejection or cancellation shall cause the same to be levied upon the town or city in which originally assessed and to be collected in the same manner as other town charges. If the boundaries of any town or city shall have been changed since such assessment such taxes and interest shall be apportioned by the board of supervisors among the tax districts included in such original tax districts in such equitable manner as it shall deem proper. The county treasurer shall at the opening of each annual session of the board of supervisors transmit to it, a report of all taxes rejected and cancelled by him since the commencement of the last annual session of the board, arranged according to the towns and the city in which originally assessed, and specifying the reason for such rejection or cancellation.

[¶ 98-843]

Sec. 16. [Applicability].—Articles ten and eleven of the tax law [Real Property Tax Law] and that part of article nine thereof which is inconsistent with the provisions of this act shall not apply to the county of Onondaga; and all other acts or parts of acts insofar as being inconsistent with the provisions

of this act or the provisions of chapter eight hundred fifty-eight of the laws of eighteen hundred sixty-seven and the acts amendatory thereof are hereby repealed. (*As added by L. 1977, Ch. 712, effective January 1, 1978.*)

[¶ 98-844—98-855]

Reserved

MONROE COUNTY TAXES

Laws 1938, Chapter 441

[¶ 98-856]

Sec. 1. Short title.—This Act shall be known as the Monroe county tax act.

[¶ 98-857]

Sec. 2. Board of assessors.—There shall be a board of assessors in each town of Monroe county, composed of one or more electors of said town, who shall be elected or appointed from time to time in the manner prescribed by law for the election or appointment of town assessors, which board of assessors shall make and prepare assessment rolls for the purpose of taxation within their respective towns and in all school, fire, water, light, sewer, sidewalk and other public and improvement districts, therein where taxes are levied and raised, whether for state, county, town, school or other district purposes. Said assessors shall hold office as prescribed by law from time to time with respect to town assessors. Before entering upon their duties such board of assessors shall organize by electing one of their number chairman. (*As amended by L. 1947, Ch. 561, effective April 1, 1947.*)

[¶ 98-858]

Sec. 3. Preparation and tentative completion of assessment roll on property without the city of Rochester, and taxable status of such property.—The assessor in each assessing unit without the city of Rochester shall annually on or before May first, ascertain by diligent inquiry all of the real property and names of the owners thereof taxable therein. The assessor shall complete the assessment roll on or before the first day of June of each year and shall forthwith cause a notice to be published and conspicuously posted in three or more public places in the assessing unit, conforming to the requirements and provisions of the real property tax law of the state of New York relating to notice of completion of tentative roll, public examination, complaints, and board of assessment review; and in all other respects shall proceed in the preparation, correction, completion and certification of the assessment rolls as directed by the real property tax law of the state of New York. This assessment roll, when so prepared, shall be used for the levy of taxes

for the following calendar year. The taxable status of real property on the annual county assessment rolls of properties without the city of Rochester shall be fixed as of the first day of May of each year. (*As amended by L. 1939, Ch. 411; L. 1944, Ch. 721; L. 1947, Ch. 561; L. 1962, Ch. 862; L. 1975, Ch. 609, effective January 1, 1976.*)

[¶ 98-859]

Sec. 4. Final completion and filing of assessment roll of property without the city of Rochester.—The original assessment roll and certified copies thereof for all assessing units without the city of Rochester shall be corrected, completed, verified, filed and delivered and notices of the same shall be posted and published in the manner provided by the real property tax law of the state of New York, excepting as herein otherwise provided. On or before the first day of August in each year, the assessors shall finally complete the assessment roll for each assessing unit and prepare and file a certified copy thereof in the office of the town clerk of each such assessing unit to there remain until October first on which date it shall be delivered by said town clerk to the county legislature of Monroe county for corrections thereto and extension of taxes thereon, and when such certified copy shall have been conformed in all respects to the original roll delivered to the town collecting officer, it shall be returned to the office of the town clerk to there remain as a public record. The original assessment roll shall be delivered by the assessors of each town to the county legislature of the county of Monroe on or before September first in each year. The supervisor of each town shall transmit to the county legislature of the county of Monroe on or before November fifteenth of each year a list of names of all persons and property against whom or which local assessments have been levied and the amounts due from each. (*As amended by L. 1944, Ch. 721; L. 1962, Ch. 862; L. 1975, Ch. 609, effective January 1, 1976.*)

[¶ 98-860]

Sec. 5. Annual assessment rolls of city properties.—The assessor of the city of Rochester