

Local Law Filing

(Use this form to file a local law with the Secretary of State.)

Text of law should be given as amended. Do not include matter being eliminated and do not use italics or underlining to indicate new matter.

FILED
STATE RECORDS

☐ County ☐ City ☒ Town ☐ Village
(Select one:)

DEC 20 2024

of COVERT

DEPARTMENT OF STATE

Local Law No. 4 of the year 20²⁴

A local law TO ALLOW TAX BILL INSERTIONS
(Insert Title)

Be it enacted by the THE TOWN BOARD of the
(Name of Legislative Body)

☐ County ☐ City ☒ Town ☐ Village
(Select one:)

of COVERT as follows:

SECTION 1. PURPOSE/INTENT.

The Town Board of the Town of Covert find that §1826 of the Tax Law of the State of New York generally forbids a municipality from mailing or delivering with tax bills any notice, circular, pamphlet, card, or other printed material unless the insertion of such material is authorized by law. However, in no case, by local law or practice, may a municipality include with the tax bill material that is advertising, political or propaganda. The Town Board wishes to take advantage of the ability to reach the many residents of the Town that is afforded by inserting notices in the tax bill but also wants to do so in a manner that does not violate the prohibitions of §1826 of the Tax Law.

SECTION 2. STATUTORY AUTHORITY

This local law is adopted pursuant to the power granted to towns to adopt local laws by §10 (a) (xii) and §22 of the Municipal Home Rule Law to authorize the Town to include appropriate notices in mailings with tax bills.

SECTION 3. DEFINITIONS

As used in this local law, the following terms shall have the meanings indicated:

INSERTION- a notice, circular, pamphlet, card, handbill or other enclosure containing public information or concerning a matter of public concern, but excluding any and all matter that is of a political nature, propaganda or any type of advertising.

TAX BILLS - An annual tax bill of the Town of Covert or any special district, or notification of a tax to be levied or assessed by the Town of Covert, or any special district thereof, or any receipt from the payment of any tax or levy.

(continued)

(If additional space is needed, attach pages the same size as this sheet, and number each.)

SECTION 4. REQUIREMENTS FOR INSERTIONS

Insertions shall be included with tax bills of the Town of Covert only if:

- A. The insertion has been authorized by the Town Board of the Town of Covert.
- B. The insertion shall include upon it a notation that it is included with the tax bill "by order of the Town Board of the Town of Covert".

SECTION 5. SEVERABILITY

If any clause, sentence, paragraph, section or part of this local law shall be adjudged by any court of competent jurisdiction to be invalid, such judgment shall be confined in its operation of the clause, paragraph, section or part thereof directly involved in the controversy in which such judgment shall have been rendered.

SECTION 6. EFFECTIVE DATE.

This local law shall take effect immediately with the mailing of the 2025 Town of Covert/Seneca County Property Tax Bills, and upon filing with the Secretary of State.

(Complete the certification in the paragraph that applies to the filing of this local law and strike out that which is not applicable.)

1. (Final adoption by local legislative body only.)

I hereby certify that the local law annexed hereto, designated as local law No. 4 of 2024 of the ~~(County)(City)(Town)(Village)~~ of Covert was duly passed by the Town Board on December 9 2024, in accordance with the applicable provisions of law.
(Name of Legislative Body)

2. (Passage by local legislative body with approval, no disapproval or repassage after disapproval by the Elective Chief Executive Officer*.)

I hereby certify that the local law annexed hereto, designated as local law No. _____ of 20____ of the (County)(City)(Town)(Village) of _____ was duly passed by the _____ on _____ 20____, and was (approved)(not approved) (Name of Legislative Body) (repassed after disapproval) by the _____ and was deemed duly adopted (Elective Chief Executive Officer*) on _____ 2024, in accordance with the applicable provisions of law.

3. (Final adoption by referendum.)

I hereby certify that the local law annexed hereto, designated as local law No. _____ of 20____ of the (County)(City)(Town)(Village) of _____ was duly passed by the _____ on _____ 20____, and was (approved)(not approved) (Name of Legislative Body) (repassed after disapproval) by the _____ on _____ 20____. (Elective Chief Executive Officer*)

Such local law was submitted to the people by reason of a (mandatory)(permissive) referendum, and received the affirmative vote of a majority of the qualified electors voting thereon at the (general)(special)(annual) election held on _____ 20____, in accordance with the applicable provisions of law.

4. (Subject to permissive referendum and final adoption because no valid petition was filed requesting referendum.)

I hereby certify that the local law annexed hereto, designated as local law No. _____ of 20____ of the (County)(City)(Town)(Village) of _____ was duly passed by the _____ on _____ 20____, and was (approved)(not approved) (Name of Legislative Body) (repassed after disapproval) by the _____ on _____ 20____. Such local law was subject to permissive referendum and no valid petition requesting such referendum was filed as of _____ 20____, in accordance with the applicable provisions of law.

* Elective Chief Executive Officer means or includes the chief executive officer of a county elected on a county-wide basis or, if there be none, the chairperson of the county legislative body, the mayor of a city or village, or the supervisor of a town where such officer is vested with the power to approve or veto local laws or ordinances.

5. (City local law concerning Charter revision proposed by petition.)

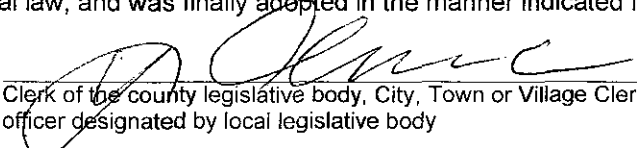
I hereby certify that the local law annexed hereto, designated as local law No. _____ of 20____ of the City of _____ having been submitted to referendum pursuant to the provisions of section (36)(37) of the Municipal Home Rule Law, and having received the affirmative vote of a majority of the qualified electors of such city voting thereon at the (special)(general) election held on _____ 20____, became operative.

6. (County local law concerning adoption of Charter.)

I hereby certify that the local law annexed hereto, designated as local law No. _____ of 20____ of the County of _____ State of New York, having been submitted to the electors at the General Election of November _____ 20____, pursuant to subdivisions 5 and 7 of section 33 of the Municipal Home Rule Law, and having received the affirmative vote of a majority of the qualified electors of the cities of said county as a unit and a majority of the qualified electors of the towns of said county considered as a unit voting at said general election, became operative.

(If any other authorized form of final adoption has been followed, please provide an appropriate certification.)

I further certify that I have compared the preceding local law with the original on file in this office and that the same is a correct transcript therefrom and of the whole of such original local law, and was finally adopted in the manner indicated in paragraph 1 above.


Clerk of the county legislative body, City, Town or Village Clerk or officer designated by local legislative body

Date: 12/12/2024

(Seal)