

# Inter-County Association of Western New York

% Steuben County Legislature, 3 East Pulteney Square, Bath, New York 14810

Phone (607) 664-2247

Email: [achapman@steubencountyny.gov](mailto:achapman@steubencountyny.gov) or [bscotchmer@steubencountyny.gov](mailto:bscotchmer@steubencountyny.gov)

Carol Ferratella, President – Steuben  
Mark Rondinaro, 1<sup>st</sup> Vice President – Schuyler  
L. Thomas Sweet, 2<sup>nd</sup> Vice President – Chemung  
Amanda L. Chapman, Secretary – Steuben  
Brenda K. Scotchmer, Treasurer – Steuben

RESOLUTIONS COMMITTEE:  
Brenda Rigby Riehle, Allegany  
Chad Klotzbach, Genesee  
Sarah Purdy, Yates

NOMINATING COMMITTEE:  
Rochelle Stein, Genesee  
John Fitzak, Orleans  
James W. D. Howell, Schuyler

*Representing the Counties of Allegany, Cattaraugus, Cayuga, Chautauqua, Chemung, Erie, Genesee, Livingston, Monroe, Niagara, Ontario, Orleans, Schuyler, Seneca, Steuben, Tompkins, Wayne, Wyoming, and Yates*

## RESOLUTION NO. 003-25

### **OPPOSING SENATE BILL S.967-A (RYAN) / ASSEMBLY BILL A.1489-A (THIELE), LEGISLATION THAT WOULD LOWER THE PENALTY INTEREST RATE IN TAX DELINQUENCY SITUATIONS AND SHIFT HIGHER COSTS TO OTHER TAXPAYERS.**

**WHEREAS**, Senate Bill S.967-A (Ryan)/Assembly Bill A.1489-A (Thiele) proposes to reduce the maximum penalty and interest rate for delinquent taxes to 7.5 percent per annum (.626 percent per month) from the current 12 percent per annum (1 percent per annum); and

**WHEREAS**, counties are required to enforce the collection of delinquent property taxes and fully reimburse towns, schools, and villages for their property tax delinquencies so they are made whole; and

**WHEREAS**, the counties rely on the collection of interest and penalties on the delinquent property tax payments to help cover the costs of making the towns, schools, and villages whole; and

**WHEREAS**, this legislation, if signed into law, will reduce the interest rate and penalties, and will add additional expenses to counties and local taxpayers who pay their taxes; and

**WHEREAS**, in 2023, the United States Supreme Court, in its *Tyler v. Hennepin County* decision, stated counties are required to return funds to the delinquent property owners in a foreclosure sale; and

**WHEREAS**, previously, the funds in a foreclosure sale helped cover all losses resulting from delinquent properties whose taxes were not covered by the purchase price; and

**WHEREAS**, post *Hennepin*, counties will experience higher costs under the new in-rem foreclosure reform process adopted by New York State, and all tax foreclosure sales will now, at best, break-even with most generating losses for the counties; and

**WHEREAS**, the New York State SFY 2025 State Budget provides no additional state funding to assist counties with the financial losses they will experience because of the new requirements under *Hennepin*; and

**WHEREAS**, while the counties understand the desire to reduce the interest rate and penalties on property owners that face tax foreclosure proceedings, Senate Bill S.967-A/Assembly Bill A.1489-A shifts the tax burden from the property owners who are delinquent in their payments to those property owners who pay their taxes.

### **NOW THEREFORE, BE IT**

**RESOLVED**, the Inter-County Association of Western New York, representing 2.9 million citizens in the State of New York, opposes Senate Bill S.967-A / Assembly Bill A.1489-A and respectfully requests Governor Kathy C. Hochul veto this bill; and be it further

**RESOLVED**, a certified copy of this resolution shall be forwarded to Honorable Kathy Hochul, New York State Governor; all members of the NYS Senate; all members of the NYS Assembly; and the New York State Association of Counties.

**STATE OF NEW YORK)**

**ss.:**

**COUNTY OF STEUBEN)**

I hereby certify that the foregoing is a true and correct transcript of a resolution duly adopted by the Inter-County Association of Western New York while in session in Genesee County on the 21<sup>st</sup> day of March 2025.

Dated: April 2, 2025  
Bath, New York



Amanda L. Chapman, Secretary  
Inter-County Association of Western New York