

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.

County
City of Taghkanic
Town
Village

Local Law No. 5 4 of the year 2024

A local law to allow the insertion of information materials in certain tax bills mailed by the Town of Taghkanic.

Be it enacted by the Town Board of the
(Name of Legislative Body)

County
City of Taghkanic as follows:
Town
Village

Section 1. **TITLE**

This Local Law shall be referred to as “A Local Law to allow the insertion of information materials in certain tax bills mailed by the Town of Taghkanic”.

Section 2. **PURPOSE AND INTENT**

The Town Board of the Town of Taghkanic finds that section 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 materials unless the insertion of such material is authorized by local law. However, in no case, by Local Law or practice may a municipality include with a tax bill material that is commercial advertising, political in nature or propaganda. The Town Board wishes to utilize the opportunity to reach the many residents of the Town by inserting notices in tax bills, but also wants to do so in a manner that does not violate section 1826 of the Tax Law. Pursuant to the power granted to towns to adopt local laws pursuant to Section 10(a)(xii) and Section 22 of the Municipal Home Rule Law, it is the intent of the Town Board to authorize the town to include appropriate notices in mailings with tax bills.

Section 3. **ENACTMENT**

The Town of Taghkanic does hereby enact the following Local Law:

A. **DEFINITIONS**

INSERTION – A notice, circular, pamphlet, card, handbill or other enclosure concerning a matter of public concern, but excluding any and all material that is political in nature, is propaganda, or is any type of commercial advertising.

TAX BILLS – An annual Tax Bill of the Town of Taghkanic or any Special District thereof, or notification of a tax to be levied or assessed by the Town of Taghkanic, or any Special District thereof or any receipt from the payment of any tax or levy, but excluding the school tax bill of any School District located partly or wholly within the Town of Taghkanic.

B. Insertions shall be included with the tax bill of the Town of Taghkanic only if:

1. The type of insertion has been authorized by a resolution of the Town Board.
2. Any new type of insertion is approved by a separate resolution of the Town Board.
3. Any type of insertion approved by the Town Board may be subsequently revoked by resolution of the Town Board.

C. Severability – In the event any section, clause or provision of this local law or its application is adjudged invalid, the same shall be severed and separated from the remainder of the local law and shall not effect the remainder of said local law which shall remain in full force and effect.

Section 4. **EFFECTIVE DATE**

This local law shall take effect immediately upon filing in the Office of the New York State 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. 5 4 of 2024 of the Town of Taghkanic was duly passed by the Town Board on November 11, 2024, in
(Name of Legislative Body)

accordance with the applicable provisions of law.

~~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)(repassed after
(Name of Legislative Body)~~

~~disapproval) by the _____ and was deemed duly adopted on _____, 20____,
(Elective Chief Executive Officer*)~~

~~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)(repassed after
(Name of Legislative Body)

~~disapproval) by the _____ on _____, 20____. Such local law was
(Elective Chief Executive Officer*)~~

~~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 (approved)(not approved)(repassed after
(Name of Legislative Body)~~

~~disapproval) by the _____ on _____, 20____. Such local law was subject
(Elective Chief Executive Officer*)~~

~~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 chairman 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
_____, _____, 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.

Cheryl Rogers, Town Clerk

(Seal)

Date: November 11, 2024

(Certification to be executed by County Attorney, Corporation Counsel, Town Attorney, Village Attorney or other authorized
attorney of locality.)

STATE OF NEW YORK
COUNTY OF COLUMBIA

I, the undersigned, hereby certify that the foregoing local law contains the correct text and that all proper
proceedings have been had or taken for the enactment of the local law annexed hereto.

Signature Andrew B. Howard

Title: Counsel

County
City of Taghkanic
Town
Village

Date: November __, 2024