



COUNTY OF CHEMUNG LAW DEPARTMENT

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M. Hyder Hussain
COUNTY ATTORNEY

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VIA Hand Delivery

June 29, 2020

Daniel J. Mandell
City Mayor
Elmira City Hall
317 E. Church St.
Elmira NY 14901

P. Michael Collins
City Manager
Elmira City Hall
317 E. Church St.
Elmira NY 14901

RECEIVED

JUN 30 2020

CHEMUNG COUNTY LEGISLATURE

RE: Inter-municipal Agreements between the County and the City
Advance Payment of Property Tax Allocation

Dear Mayor Mandell and City Manager Collins:

Pursuant to your recent conversation with the County Executive Office regarding Inter-municipal Agreements between the County and the City, this letter is to memorize, the County's intent to terminate the monthly payments agreement for Property Tax Allocation.

As background, the County entered into an agreement dating back to 1996, as amended, to conduct, on behalf of the City, tax foreclosure proceeding for the unpaid taxes levied by the City and the unpaid school taxes levied upon real property. As the latest of 2019, we entered into an amended agreement, which allows for monthly advance payments to City rather than making one annual payment for the tax levy.

With the Covid-19 related financial crisis, advancing funds to the City for the Property Tax Allocation Agreement will result in adversely to our operating budget. As the County prepares for cuts in the 2020 budget, we have to plan on the 2021 financial plan.

Please accept this letter as notice to terminate the Inter-municipal Agreement, attached hereto, between the City and the County, which allows for monthly advance payments to City rather than making one annual payment for the tax levy.

STAMP_ITEMNU

However, the County intends to continue the tax foreclosure agreement, dated March 28, 1996, as amended, to conduct City Tax Foreclosure proceeding for the unpaid school/city taxes, and to make one annual payment, which is still effective.

If you have any questions, please do not hesitate to contact me.

Sincerely,

A handwritten signature in black ink, appearing to read 'M. Hyder Hussain', with a long horizontal flourish extending to the right.

M. Hyder Hussain
County Attorney

cc:

Hon. Christopher Moss, County Executive

Hon. Jennifer Furman, County Treasurer