

Chapter 56

TAX BILL ENCLOSURES

§ 56-1. Legislative findings; intent; purpose.

§ 56-2. Statutory authority.

§ 56-3. Definitions.

§ 56-4. Requirements for insertions.

§ 56-5. Severability.

[HISTORY: Adopted by the Board of Trustees of the Village of Palmyra 5-6-24 by L.L. No. 1-2024 . Amendments noted where applicable.]

GENERAL REFERENCES

Taxation — See Ch. 172.

§ 56-1. Legislative findings; intent; purpose.

The Palmyra Village Board of Trustees 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 Village board wishes to take advantage of the ability to reach the many residents of the Village of Palmyra 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. To that end, the Palmyra Village Board of Trustees adopts this chapter.

§ 56-2. Statutory authority.

This chapter is adopted pursuant to the power granted to villages to adopt laws by § 10 and § 22 of the Municipal Home Rule Law to authorize the Village to include appropriate notices in mailings with tax bills.

§ 56-3. Definitions.

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

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

TAX BILLS — An annual tax bill of the Village of Palmyra or any special district thereof, or notification of a tax to be levied or assessed by the Village of Palmyra, 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 Village of Palmyra.

§ 56-4. Requirements for insertions.

Insertions shall be included with the tax bill of the Village of Palmyra if:

- A. The insertion has been authorized by a resolution of the Village of Palmyra Board of Trustees, by a two-thirds majority thereof.
- B. Any proposed insertion must be in the mail slots of the Village Board members in final form at least five days prior to adoption of the resolution authorizing its insertion with the tax bill.
- C. The insertion shall include upon it a notation that is included with the tax bill "by order of the Palmyra Village Board of Trustees."
- D. The insertion may mention elected officials of the Village by office, but no elected official shall be mentioned by name.
- E. Each insertion shall be approved by a separate resolution.
- F. The resolution authorizing the insertion shall identify a source of funding for printing of a suitable number of insertions as well as funding for folding and placing the insertions in the envelope with the tax bill and to pay for any additional postage required as a result of the insertion.

§ 56-5. Severability.

If any section, clause, or provision of this chapter or its application to any person is adjudged invalid, the adjudication shall not affect other sections, clauses, provisions, or the application thereof that can be sustained or given effect without the invalid section clause, provision, or application and to this end the various sections, clauses or provisions of this chapter are declared to be severable.