

**TOWN OF LANSING, TOMPKINS COUNTY, NEW YORK  
LOCAL LAW NUMBER 2 OF 2016**

**Local Law Updating Payment Times and Dates for Receiver  
of Taxes and Assessments per Town Law §§ 27, 37 and 64**

**SECTION 1: HISTORY** - For over 10 years the Town has been examining its personnel manuals, pay scales, personnel policies, and civil service and public officer job duties and descriptions. In 2014 and 2015 a formal personnel committee was created to undertake some of this work, and in 2016 certain recurring discrepancies were identified relative to the relationship between the Town Clerk and Receiver of Taxes and Assessments (the "Receiver of Taxes") positions, including timing issues relative to salaries and wages and their relation to calendar versus tax years and when wages are or should be paid. This local law is thus adopted as a remedial local law to address this recurring problem and, like other laws and the New York State Labor Law, have remuneration paid in juxtaposition relative to the actual performance of labor and services for the Receiver of Taxes, Town Law § 20.

**SECTION 2: APPLICATION AND EFFECT** - This local law shall apply to the salary and perquisites applicable to the Receiver of Taxes position for 2016, and for each subsequent year until this local law be repealed, superseded or amended. Nothing herein otherwise changes the duties of the Receiver of Taxes, nor the power of the Town Board to appoint such public officer, including per Town Law §§ 20 and 37.

**SECTION 3: SALARY AND PAYMENT** - This local law shall not alter, increase, or decrease the salary paid to the Receiver of Taxes, but only the dates upon which payment are made. The salary set forth in the adopted Town budget for 2016, and for each subsequent year, shall be paid in equal amounts every two weeks, on the dates of the Town's regular payroll processing and payment date(s), with the said salary being first payable January 1, annually, and to be paid in full by April 15, annually. Any amount of shortfall occurring from any change in payroll dates, dates of payment, or any averaging for payments or other causes, shall be rectified by the balance of such salary being annually paid on the first regular payday occurring upon or after April 15, annually, regardless of the fact that the office may be held for the calendar year. Under no circumstances may any amount be paid in advance, or for work or services not yet completed, including per the requirements of the New York State Constitution at Article VIII, § 1; nor may any final payment(s) be made before the date the tax warrant, as collected, is lawfully delivered and a receipt for the same duly obtained and filed, as required by law.

**SECTION 4:** This Local Law shall take effect immediately.