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LOCAL LAW # X OF 2018

A LOCAL LAW TO AUTHORIZE THE COUNTY OF ORANGE TO ESTABLISH A UNIVERSAL CHARITABLE CREDIT AGAINST THE PORTION OF PROPERTY TAX LIABILITY OWED TO THE COUNTY OF ORANGE, NEW YORK.

BE IT ENACTED *by the Orange County Legislature, as follows:*

SECTION 1. Short Title

This law shall be known as the Orange County Universal Charitable Property Tax Credit Law.

SECTION 2. Legislative Findings and Purpose.

It is generally recognized that in the delivery of public services, the people want quality services available to those who need them, and want those services provided in a timely and fiscally responsible manner. Incentivizing taxpayers to direct a portion of their tax liability to qualified charitable organizations will result in significant financial and civic benefits for Orange County and the People of New York.

SECTION 3. The Orange County Universal Charitable Property Tax Credit

1. The County of Orange (the "County") hereby establishes the Orange County Universal Charitable Property Tax Credit of up to \$1,400 against property taxes owed the County of Orange, New York for cash contributions to "qualified charitable organizations" designated exempt from federal income taxation under [section 501\(c\)\(3\) in the Internal Revenue Code](#) resulting in significant financial and civic benefits for Orange County.

2. A universal charitable property tax credit is allowed against the property taxes imposed by this title for voluntary cash contributions by the taxpayer or on the taxpayer's behalf during the taxable year to qualified charitable organizations not to exceed \$1,400.00, or the actual amount of property tax owed to Orange County, whichever is less.

(a) "Qualified charitable organizations" means charitable organizations that are:

(1) exempt from federal income taxation under [section 501\(c\)\(3\) of the internal revenue code](#), incorporated in the State of New York, in good standing with the New York Department of Taxation and Finance, and

1 (2) not under suspension per [section 501\(p\) of the internal revenue code](#), or
2 revocation per the [Internal Revenue Bulletin](#) at the time of the contribution.

3 3. The credit allowed by this section is in lieu of a deduction pursuant to [section 170 of the](#)
4 [internal revenue code](#) and taken for or local tax purposes.

5 4. Taxpayers taking a credit authorized by this section shall provide the names of the qualified
6 charitable organizations and the amount of the contributions to the Commissioner of Finance, or
7 his designee, on forms provided by the commissioner.

8 5. The Commissioner of Finance shall compile and make available to the public a list of qualified
9 charitable organizations as defined in this section.

10 6. Taxpayers choosing to make voluntary cash contributions through an umbrella charitable
11 organization that collects donations on behalf of member charities shall designate that the
12 donation be directed only to member charitable organizations that would qualify under this
13 section on a stand-alone basis.

14 7. The allowable tax credit shall be applied against the qualified property tax liability for the
15 year in which it is claimed, but shall not exceed the total liability of the taxpayer for that year.

16 8. Notwithstanding any other provision of law, the Commissioner of Finance shall settle, assess
17 or determine the tax of an applicant under this subsection within 90 days of the filing of all
18 required final returns or reports in accordance with the New York Consolidated Laws.

19 9. This act applies retroactively to taxable years beginning from and after December 31, 2017.

20 10. The Commissioner of Finance, as the Chief Fiscal Officer of the County, is hereby authorized
21 to execute any documents related to the credit and to approve of the inclusion in the official
22 statement or similar document of information relating to the County as may be necessary and
23 appropriate to effectuate the purposes hereof.

24 **SECTION 4. Implementation.**

25 The County Executive or his authorized designee is hereby authorized and empowered to

1 execute all instruments and to take all actions reasonably necessary to effectuate the purposes
2 of this Local Law.

3 **SECTION 5. Public Notice.**

4 The Clerk of the Board shall cause a notice of this Local Law to be published at least once a week
5 for two successive weeks, the first publication of which shall be had within ten days after such
6 local law is adopted, in the official newspapers published in the County of Orange, said notice to
7 contain the number, date of adoption and a true copy of the Local Law, and a statement that
8 this Local Law changes a provision of law relating to the collection of property taxes owed the
9 County of Orange, New York.

10 **SECTION 6. Effective Date.**

11 This local law shall take effect immediately as provided by the New York Municipal Home Rule
12 Law and upon the completion of the requisite filings and proceedings.

