

**ARTICLE I**

**General**

**Section 1. Title.**

This local law may be cited as the "Supplemental mailings with tax bills authorization local law."

**Section 2. Purpose.**

The Town Board of the Town of Dryden adopts this local law to promote the effective and efficient dissemination of information about changes in town government, town government operations and other general worthwhile information.

**Section 3. Authority.**

The Town Board of the Town of Dryden enacts this local law under the authority granted by:

1. New York State Constitution, Article IX, §2(c)(10).
2. New York Statute of Local Governments, §10 (1).
3. New York Municipal Home Rule Law, §10 (1)(i) and (ii) and §10 (1)(a)(12), and (14).
4. The supercession authority of New York Municipal Home Rule Law, §10 (2)(d)(3), specifically as it relates to what materials may be included with tax bills mailed to town of Dryden tax payers under this local law, to the extent such grant of power is different than under Tax Law §1826.
5. New York Town Law §64 (23)(General powers).

**Section 4. Findings.**

The Town Board of the Town of Dryden finds and declares that:

- A. The Town is required to mail to town tax payers their tax bills. Tax Law §1826 prohibits the mailing with the tax bills of any notice, circular, pamphlet, card, hand bill, printed or written notice of any kind other than which is authorized by law.
- B. There are potential savings to taxpayers if certain items or information can be included with and mailed with tax bills. The inclusion of items or information with tax bills will save the postage, staff time and the expense of a separate mailing of such items or information. Tax bill mailings reach a large percentage of town residents.

**Section 5. Items or information which may be included with tax bills.**

It shall be permissible for the following materials to be included with tax bills:

- A. Items and information relating to changes in Town government, including elected and

appointed officials;

- B. Items and information relating to administration of town government, government operations and changes thereof and therein; and
- C. Such other information as determined by the Town Board to be worthwhile to residents.

**Section 6. Information and/or items which may not be included with tax bills.**

Under no circumstances shall it be permissible to include advertisements or political propaganda with tax bills.

**Section 7. Prior approval required.**

No person shall mail any item or information with any tax bill without the prior approval of the town board. Such approval shall be by resolution and a copy of such item or information shall be included in or attached to such resolution.

**Section 8. Supersession of Tax Law § 1826.**

To the extent this local law conflicts with any provision of Tax Law 1826, the provisions of this local law shall control, it being the intent of this local law to supercede such inconsistent provision.

**Section 9. Effective Date.**

This local law shall take effect immediately upon filing with the New York State Secretary of State and shall apply to all tax bills mailed for payment in 2009 and thereafter.