

**Local Law Filing**

**(Use this form to file a local law with the Secretary of State.)**

Text of law should be given as amended. Do not include matter being eliminated and do not use italics or underling to indicate new matter.

**County**  
~~City~~ of Yates  
~~Town~~  
~~Village~~

**Local Law No. 1 of the year 20 05**

**A local law** Establishing an additional mortgage tax for mortgages on real property situated in Yates County

(Insert Title)

**Be it enacted by the Yates County Legislature of the**

**County**  
~~City~~ of Yates **as follows:**  
~~Town~~  
~~Village~~

Section 1. For the period commencing November 1, 2005, and ending on October 31, 2008, unless further extended by local law of the Board of Legislators, there is hereby imposed in Yates County a tax of twenty-five cents (\$0.25) for each one hundred dollars (\$100.00) and each remaining major fraction thereof of principal debt or obligation which is or under any contingency may be secured at the date of execution thereof, or at any time thereafter, by a mortgage on real property situated within such county and recorded on or after the date upon which such tax takes effect and a tax of twenty-five cents (\$0.25) on such mortgage if the principal debt or obligation which is or by any contingency may be secured by such mortgage is less than one hundred dollars (\$100.00).

Section 2 The taxes imposed under the authority of this local law shall be administered and collected in the same manner as the taxes imposed under subdivision 1 of Section 253 and paragraph (b) of subdivision 1 of Section 255 of the Tax Law. Except as otherwise provided in this section, all the provisions of the Tax Law relating to or applicable to the administration and collection of the taxes imposed by such subdivisions shall apply to the taxes imposed under the authority of this section with such modifications as may be necessary to adapt such language to the tax so authorized. Such provisions shall apply with the same force and effect as if those provisions had been set forth in full in this section, except to the extent that any provision is either inconsistent with a provision of this section or not relevant to the tax authorized by this section. For purposes of this section, reference in this article to the tax or taxes imposed by Article 11 of the Tax Law shall be deemed to refer to a tax imposed pursuant to this section, and any

reference to the phrase “within this state” shall be read as “within Yates County”, unless a different meaning is clearly required.

Section 3. Where the real property covered by the mortgage subject to the tax imposed pursuant to the authority of this section is situated in this State but within and without Yates County, the amount of such tax due and payable to Yates County shall be determined in a manner similar to that prescribed in the first paragraph of Section 260 of the Tax Law, which concerns real property situated in two or more counties. Where such property is situated both within Yates County and without the State, the amount due and payable to Yates County shall be determined in the manner prescribed in the second paragraph of Section 260 of the Tax Law, which concerns property situated within and without the State. Where real property is situated within and without Yates County, the recording officer of the jurisdiction in which the mortgage is first recorded shall be required to collect the taxes imposed pursuant to this section.

Section 4. A tax imposed under the authority of this section shall be in addition to the taxes imposed by Section 253 of the Tax Law.

Section 5. Notwithstanding any provision of Article 11 of the Tax Law to the contrary, the balance of all moneys paid to the recording officer of the County of Yates during each month upon account of the tax imposed pursuant to the authority of this section, after deducting the necessary expenses of his or her office as provided in Section 262 of the Tax Law, except taxes paid upon mortgages which under the provisions of this section or Section 260 of the Tax Law are first to be apportioned by the New York State Commissioner of Taxation and Finance, shall be paid over by such officer on or before the tenth (10<sup>th</sup>) day of each succeeding month to the Treasurer of Yates County and, after the deduction by such County Treasurer of the necessary expenses of his or her office provided in Section 262 of the Tax Law shall be deposited in the general fund of the County of Yates for expenditure on any county purpose. Notwithstanding the provisions of the preceding sentence, the tax so imposed and paid upon mortgages covering real property situated in two or more counties, which under the provisions of this section or Section 260 of the Tax Law are first to be apportioned by the New York State Commissioner of Taxation and Finance, shall be paid over by the recording officer receiving the same as provided by the determination of said Commissioner.

Section 6. Each enactment of a local law may provide for the imposition of a mortgage tax for a period of time no longer than three years from the date of its enactment. Nothing in this section shall prohibit the adoption and enactment of local laws, pursuant to the provisions of this section, upon the expiration of any other local law adopted pursuant to this section.

Section 7. Any local law imposing a tax pursuant to the authority of this section or repealing or suspending such a tax shall take effect only on the first day of a calendar month. Such a local law shall not be effective unless a certified copy thereof is mailed by registered or certified mail to the New York State Commissioner of Taxation and Finance

at the Commissioner's office in Albany at least thirty (30) days prior to the date the local law shall take effect.

Section 8. Certified copies of any local law described in this section shall also be filed with the County Clerk of the County of Yates, the Secretary of State and the State Comptroller within five days (5) after the date it is duly enacted.

(If additional space is needed, attach pages the same size as this sheet, and number each.)

(Complete the certification in the paragraph that applies to the filing of this local law and strike out that which is not applicable.)

**1. (Final adoption by local legislative body only.)**

I hereby certify that the local law annexed hereto, designated as local law No. 1 of 20 05 of the (County)(~~City~~)(~~Town~~)(~~Village~~) of Yates was duly passed by the Yates County Legislature on Sept. 12 20 2005, in accordance with the applicable provisions of law.  
(Name of Legislative Body)

**2. (Passage by local legislative body with approval, no disapproval or repassage after disapproval by the Elective Chief Executive Officer\*.)**

I hereby certify that the local law annexed hereto, designated as local law No. \_\_\_\_\_ of 20 \_\_\_\_\_ of the (County)(City)(Town)(Village) of \_\_\_\_\_ was duly passed by the \_\_\_\_\_ on \_\_\_\_\_ 20 \_\_\_\_\_, and was (approved)(not approved) (repassed after disapproval) by the \_\_\_\_\_ and was deemed duly adopted on \_\_\_\_\_ 20 \_\_\_\_\_, in accordance with the applicable provisions of law.  
(Name of Legislative Body)  
(Elective Chief Executive Officer\*)

**3. (Final adoption by referendum.)**

I hereby certify that the local law annexed hereto, designated as local law No. \_\_\_\_\_ of 20 \_\_\_\_\_ of the (County)(City)(Town)(Village) of \_\_\_\_\_ was duly passed by the \_\_\_\_\_ on \_\_\_\_\_ 20 \_\_\_\_\_, and was (approved)(not approved) (repassed after disapproval) by the \_\_\_\_\_ on \_\_\_\_\_ 20 \_\_\_\_\_.  
(Name of Legislative Body)  
(Elective Chief Executive Officer\*)  
Such local law was submitted to the people by reason of a (mandatory)(permissive) referendum, and received the affirmative vote of a majority of the qualified electors voting thereon at the (general) (special)(annual) election held on \_\_\_\_\_ 20 \_\_\_\_\_, in accordance with the applicable provisions of law.

**4. (Subject to permissive referendum and final adoption because no valid petition was filed requesting referendum.)**

I hereby certify that the local law annexed hereto, designated as local law No. \_\_\_\_\_ of 20 \_\_\_\_\_ of the (County)(City)(Town)(Village) of \_\_\_\_\_ was duly passed by the \_\_\_\_\_ on \_\_\_\_\_ 20 \_\_\_\_\_, and was (approved)(not approved) (repassed after disapproval) by the \_\_\_\_\_ on \_\_\_\_\_ 20 \_\_\_\_\_. Such local law was subject to permissive referendum and no valid petition requesting such referendum was filed as of \_\_\_\_\_ 20 \_\_\_\_\_, in accordance with the applicable provisions of law.  
(Name of Legislative Body)  
(Elective Chief Executive Officer\*)

\* Elective Chief Executive Officer means or includes the chief executive officer of a county elected on a county-wide basis or, if there be none, the chairperson of the county legislative body, the mayor of a city or village, or the supervisor of a town where such officer is vested with the power to approve or veto local laws or ordinances.

5. (City local law concerning Charter revision proposed by petition.)

I hereby certify that the local law annexed hereto, designated as local law No. \_\_\_\_\_ of 20\_\_\_\_\_ of the City of \_\_\_\_\_ having been submitted to referendum pursuant to the provisions of section (36)(37) of the Municipal Home Rule Law, and having received the affirmative vote of a majority of the qualified electors of such city voting thereon at the (special)(general) election held on \_\_\_\_\_ 20\_\_\_\_\_, became operative.

6. (County local law concerning adoption of Charter.)

I hereby certify that the local law annexed hereto, designated as local law No. \_\_\_\_\_ of 20\_\_\_\_\_ of the County of \_\_\_\_\_ State of New York, having been submitted to the electors at the General Election of November \_\_\_\_\_ 20\_\_\_\_\_, pursuant to subdivisions 5 and 7 of section 33 of the Municipal Home Rule Law, and having received the affirmative vote of a majority of the qualified electors of the cities of said county as a unit and a majority of the qualified electors of the towns of said county considered as a unit voting at said general election, became operative.

(If any other authorized form of final adoption has been followed, please provide an appropriate certification.)

I further certify that I have compared the preceding local law with the original on file in this office and that the same is a correct transcript therefrom and of the whole of such original local law, and was finally adopted in the manner indicated in paragraph 1, above.

Corrie Hayes  
Clerk of the county legislative body, City, Town or Village Clerk or officer designated by local legislative body

(Seal)

Date: September 12, 2005

(Certification to be executed by County Attorney, Corporation Counsel, Town Attorney, Village Attorney or other authorized attorney of locality.)

STATE OF NEW YORK  
COUNTY OF Yates

I, the undersigned, hereby certify that the foregoing local law contains the correct text and that all proper proceedings have been had or taken for the enactment of the local law annexed hereto.

Bonnie A. Boury  
Signature

County Attorney  
Title

County  
~~City~~ of Yates  
~~Town~~  
~~Village~~

Date: September 12, 2005