May 29, 2003

Steuben County Legislature
County Office Building
3 East Pulteney Square
Bath, NY 14810-1510

Re: County of Steuben, Local Law 3&4, 2003, filed on 05/07/2003

Local Law No. Three of the year 2003

A local law

ESTABLISHING A STEUBEN COUNTY MOTOR VEHICLE USE TAX,
EXEMPTING FARM AND AGRICULTURE PLATES.

Be it enacted by the Legislature of the
County of Steuben as follows:

SECTION 1: DEFINITIONS

(a) When used in this local law, the following terms shall have the following meanings:

Buses. The term "buses" shall have the same meaning as defined in Section 104 of the NYS Vehicle and Traffic Law, as amended.
Commissioner. Commissioner of Motor Vehicles of the State of New York or his or her successor in office.
County. Defined as the County of Steuben.
County Attorney. County Attorney for Steuben County or his or her successor in office.
County Clerk. County Clerk of Steuben County or his or her successor in office.
County Treasurer. County Treasurer for Steuben County or his or her successor in office.
Passenger motor vehicle. Any motor vehicle subject to the registration fee as provided for in Section 401, Subdivision 6 of the Vehicle and Traffic Law.
Sheriff. The Sheriff of Steuben County or his or her successor in office.
Truck. The term truck shall have the same meaning as defined in Section 158 of the Vehicle and Traffic Law, as amended.
SECTION 2: IMPOSITION OF TAX

A motor vehicle use tax pursuant to Sections 1202(a) and 1201(e) of the NYS Tax Law is hereby imposed in the following manner:

(1) A tax of $5.00 per annum for the use of passenger motor vehicles of a type commonly used for noncommercial purposes owned by residents of the County for each such vehicle weighing 3,500 pounds or less and a tax of $10.00 per annum for such vehicles in excess of 3,500 pounds;

(2) A tax of $10.00 per annum for the use of trucks, buses and other such commercial vehicles used principally in connection with a business carried on within the County, except when owned and used in connection with the operation of a farm by the owner or tenant thereof, specifically vehicles with farm plates and agriculture plates (AGR).

SECTION 3: EXEMPTIONS

The tax imposed by this local law shall not be imposed upon any vehicle exempt from the registration fee pursuant to the NYS Vehicle and Traffic Law. Nor shall this tax be imposed on any vehicle with farm plates and agriculture plates (AGR).

SECTION 4: PAYMENT OF TAX AND EVIDENCE OF TAX PAYMENT

(a) Every owner of a motor vehicle subject to tax hereunder shall pay the tax thereon to the Commissioner on or before the date upon which he or she registers or renews his or her registration thereof or is required to register or renew his or her registration thereof pursuant to Section 401 of the NYS Vehicle and Traffic Law.

(b) Notwithstanding the provisions of Section 400 of the NYS Vehicle and Traffic Law to the contrary, the payment of such tax shall be a condition precedent to the registration or renewal thereof of such motor vehicle and to the issuance of any certificate of registration and plates or removable tag specified in Subdivision 3 of Section 401 and Sections 403 and 404 of the NYS Vehicle and Traffic Law, and no such certificate of registration, plates or tag shall be issued unless such tax has been paid. The Commissioner shall not issue a registration certificate for any motor vehicle for which the registrant’s address is within the County except upon proof in a form approved by the Commissioner that such tax has been paid or is not due, with respect to such motor vehicle. The Commissioner, upon the application of any person exempt therefrom, shall furnish to each taxpayer paying the tax a receipt for such tax and to each such taxpayer or exempt person a statement, document or other form approved by the Commissioner, pursuant to the last sentence, showing that such tax has been paid or is not due, with respect to such motor vehicle.

SECTION 5: RETURNS

(a) At the time the payment of the tax imposed by this local law becomes due, every person subject to tax hereunder shall file a return with the Commissioner in such form and containing such information as may be prescribed by such Commissioner. The taxpayer’s application for registration or the renewal of registration shall constitute the return required under this local law, unless the Commissioner, by regulation, shall otherwise provide.

(b) Returns shall be preserved for three years and thereafter until the Commissioner permits them to be destroyed.

(c) The Commissioner may require amended returns or certificates of facts to be filed within 20 days after notice and to contain the information specified in the notice. Any such certificate shall be deemed to be part of the return required to be filed.

(d) If a return required by this local law is not filed or if a return when filed is incorrect or insufficient on its face, the Commissioner or the County Treasurer, if designated as his or her agent, shall take the necessary steps to enforce the filing of such a return or of a corrected return.
SECTION 6: DETERMINATION OF TAX

If a return required by this local law is not filed or if a return when filed is incorrect or insufficient or if a tax or any part thereof due hereunder be not paid when required, the amount of tax due shall be determined by the Commissioner or by the County Treasurer, if designated as his or her agent, from such information as may be obtainable, including motor vehicle registration with the NYS Department of Motor Vehicles and/or other factors. Notice of such determination shall be given to the person liable for the tax. Such determination shall finally and irrevocably fix the tax unless the person against whom it is assessed, within 30 days after the giving of notice of such determination, shall apply to the Commissioner or to the County Treasurer, if designated as his or her agent, for a hearing or unless such commissioner or agent, as the case may be, of his or her own motions shall re-determine the same. After such hearing, the Commissioner, if he or she holds the hearing, or the County Treasurer, if the County Treasurer holds the hearing, shall give notice of the determination of such application to the person against whom the tax is assessed. Such determination shall be reviewable for error, illegality or unconstitutionality or any other reason whatsoever by a proceeding under Article 78 of the Civil Practice Law and Rules if application therefor is made to the Supreme Court within four months after the giving of the notice of such determination. A proceeding under Article 78 of the Civil Practice Law and Rules shall not be instituted unless the amount of any tax sought to be reviewed, with penalties and interest thereon, if any, shall be first deposited with the Commissioner and there shall be filed with the Commissioner an undertaking, issued by a surety company authorized to transact business in this state and approved by the Superintendent of Insurance of this state as to solvency and responsibility in such amount as a Justice of the Supreme Court shall approve, to the effect that if such proceeding be dismissed or the tax confirmed, the petitioner will pay all costs and charges which may accrue in the prosecution of the proceeding: or at the option of the applicant such undertaking filed with the Commissioner may be in a sum sufficient to cover the taxes, penalties and interest thereon stated in such determination, plus the costs and charges which may accrue against it in the prosecution of the proceeding in which event the applicant shall not be required to deposit such taxes, penalties and interest as a condition precedent to the application.

SECTION 7: REFUND OF CERTAIN UNUSED REGISTRATIONS

Whenever any fee or portion of a fee paid for the registration of a motor vehicle under the provisions of the NYS Vehicle and Traffic Law is refunded pursuant to the provisions of Subdivision 1 of Section 428 thereof, the amount of any tax paid pursuant to this local law upon such registration shall also be refunded by the Commissioner.

SECTION 8: REFUNDS

(a) In the manner provided in this section, the Commissioner shall refund or credit, without interest, any tax, penalty or interest erroneously, illegally or unconstitutionally collected or paid if application for such refund shall be made within one year from the payment thereof to the Commissioner or to the County Treasurer, if designated as his or her agent. Whenever a refund is made, the reasons therefor shall be stated, in writing, by the Commissioner or by the County Treasurer, as the case may be, who, in lieu of any refund, may allow credit therefor on payments due from the applicant.

(b) An application for a refund or credit made as herein provided shall be deemed an application for a revision of any tax, penalty or interest complained of and the Commissioner or the County Treasurer, if designated as his or her agent, shall hold a hearing and receive evidence with respect thereto. After such hearing, the Commissioner, if he or she holds the hearing, or the County Treasurer, if the County Treasurer holds the hearing, shall give notice of the determination of such application to the applicant who shall be entitled to review such determination by a proceeding pursuant to Article 78 of the Civil Practice Law and Rules, provided that such proceeding is instituted within four months after the giving of notice in such determination, and provided that a final determination of tax due was not previously made. Such a proceeding shall not be instituted unless an undertaking is filed with the Commissioner in such amount and with such sureties as a Justice of the Supreme Court shall approve, to the effect that if such proceeding be dismissed or the tax confirmed, the petitioner will pay all costs and charges which may accrue in the prosecution of such proceeding.
A person shall not be entitled to a revision, refund or credit under this section of a tax, interest or penalty which has been determined to be due pursuant to the provisions of Section 6 of this local law where he or she had a hearing or an opportunity for a hearing, as provided in said section, or has failed to avail himself or herself of the remedies therein provided. No refund or credit shall be made of a tax, interest or penalty paid after a determination made pursuant to Section 6 of this local law, unless it be found that such determination was erroneous, illegal or unconstitutional or otherwise improper after a hearing or, on his or her own motion, by the Commissioner or by the County Treasurer, as the case may be, or in a proceeding under Article 78 of the Civil Practice Law and Rules, pursuant to the provisions of said section, in which event refund or credit without interest shall be made of the tax, interest or penalty found to have been overpaid.

SECTION 9: RESERVES

In cases where a taxpayer has applied for a refund and has instituted a proceeding under Article 78 of the Civil Practice Law and Rules to review a determination adverse to such taxpayer on his or her application for refund, the County Treasurer shall set up appropriate reserves to meet any decision adverse to the County.

SECTION 10: REMEDIES EXCLUSIVE

1. The remedies provided by Sections 6 and 8 of this local law shall be exclusive remedies available to any person for the review of tax liability imposed by this local law, and no determination or proposed determination of tax or determination on any application for refund shall be enjoined or reviewed by an action for declaratory judgment, an action for money had and received or by any action or proceeding other than a proceeding in the nature of a certiorari proceeding under Article 78 of the Civil Practice Law and Rules; provided, however, that a taxpayer may proceed by declaratory judgment if he or she institutes suit within 30 days after a deficiency assessment is made and pays the amount of the deficiency assessment to the Commissioner prior to the institution of such suit and posts a bond for costs as provided in Section 6 of this local law.

SECTION 11: PROCEEDING TO RECOVER TAX

(a) Whenever any person shall fail to pay any tax, penalty or interest imposed by this local law as herein provided, the County Attorney, upon the request of the Commissioner or of the County Treasurer, if designated as his or her agent, shall bring or cause to be brought an action in accordance with the Laws of the County to enforce the payment of the same on behalf of the County in any court of the State of New York or of any other state of the United States. However, if in his or her discretion, the Commissioner or the County Treasurer, if designated as his or her agent, believes that any such person subject to the provisions of this local law is about to cease business, leave the state or remove or dissipate the assets out of which the tax or penalty might be satisfied and that any such tax or penalty will not be paid when due, he or she may declare such tax or penalty to be immediately due and payable and may issue a warrant immediately.

(b) As an additional or alternate remedy, the Commissioner or the County Treasurer, if designated as his or her agent, may issue a warrant, directed to the Sheriff commanding him or her to levy upon and sell the real and personal property of the person liable for the tax which may be found within the County for the payment of the amount thereof, with any penalty and interest, and the cost of executing the warrant, and to return such warrant to the person who issued it and to pay to him or her the money collected by virtue thereof within 60 days after the receipt of such warrant. The Sheriff shall within five days after the receipt of the warrant, file with the County Clerk a copy thereof, and thereupon such clerk shall enter in the judgment docket the name of the person mentioned in the warrant and the amount of the tax, penalty and interest for which the warrant is issued and the date when such copy is filed. Thereupon, the amount of such warrant so docketed shall become a lien upon the title to and the interest in real and personal property of the person against whom the warrant is issued. The Sheriff shall then proceed upon the warrant in the same manner, and with like effect as that provided by law in respect to executions issued against property upon judgments of a court of record, and for services in executing the warrant, such Sheriff shall be entitled to no fee or compensation in excess of the actual expenses paid in the performance of such duty. If a warrant is returned not satisfied in full, the Commissioner or the County Treasurer, as the case may be, may from time to time issue new warrants and shall also have the same remedies to enforce the amount due thereunder as if he or she had recovered judgment therefor and execution thereon had been returned unsatisfied.
SECTION 12: GENERAL POWERS OF THE COMMISSIONER

In addition to the powers granted to the Commissioner in this local law, he or she is hereby authorized and empowered:

1. To make, adopt and amend rules and regulations appropriate to the carrying out of this local law;
2. For cause shown, to remit penalties, and to compromise disputed claims in connection with the taxes hereby imposed;
3. To request information concerning motor vehicles and persons subject to the provisions of this local law from the Department of Motor Vehicles of any other state or the Treasury Department of the United States or any city or county of the State of New York, and to afford such information to such other state, Treasury Department, city or county any provision of this local law to the contrary notwithstanding;
4. To delegate his or her functions hereunder to a deputy commissioner in the Department of Motor Vehicles or any employee or employees of his or her department;
5. To prescribe methods for determining the tax, to keep such records as he or she may prescribe, and to furnish such information upon his or her request;
6. To require all persons owning motor vehicles subject to tax to keep such records as he or she may prescribe and to furnish such information upon his or her request;
7. To request the Sheriff to assist in the enforcement of this local law.

SECTION 13: ADMINISTRATION OF OATHS AND COMPELLING TESTIMONY

(a) The Commissioner or his or her employees or agents duly designated and authorized by such commissioner shall have power to administer oaths and take affidavits in relation to any matter or proceeding in the exercise of the powers and duties under this local law. The Commissioner or the County Treasurer, if designated as his or her agent, shall have the power to subpoena and require the attendance of witnesses and the production of books, papers and documents to secure information pertinent to the performance of his or her duties hereunder and of the enforcement of this local law and to examine them in relation thereto and to issue commissions for the examination of witnesses who are out of the state or unable to attend before him or her or excused from attendance.

(b) A Justice of the Supreme Court, either in court or at chambers, shall have power summarily to enforce by proper proceedings the attendance and testimony of witnesses and production and examination of books, papers and documents called for by the subpoena of the Commissioner or the County Treasurer, if designated as his or her agent under this local law.

(c) The officers who serve the summons or subpoena of the Commissioner or the County Treasurer, if designated as his or her agent, and witnesses attending in response thereto shall be entitled to the same fees as are allowed to officers and witnesses in civil cases in courts of record, except as herein otherwise provided. Such officers shall be the County Treasurer and his or her duly appointed deputies or any officers or employees of the NYS Department of Motor Vehicles designated by the Commissioner to serve such process or any officers or employees of the Treasurer’s Office of the County designated by the County Treasurer to serve such process.

SECTION 14: PENALTIES AND INTEREST

(a) Any person failing to file a return or to pay any tax or any portion thereof within the time required by this local law shall be subject to a penalty of five times the amount of the tax due, plus interest of five percent of such tax for each month of delay or fraction thereof, but the Commissioner or the County Treasurer, if designated as his or her agent, if satisfied that the delay is excusable, may remit all or any part of such penalty, but not interest at the rate of six percent per year. Penalties and interest shall be paid and disposed of in the same manner as other revenues under this local law. Unpaid penalties and interest may be enforced in the same manner as the tax imposed by this local law.

(b) The certificate of the Commissioner or of the County Treasurer, if designated as his or her agent, to the effect that a tax has not been paid or that a return required by this local law has not been filed or that information has not been supplied pursuant to the provisions of this local law shall be presumptive evidence thereof.
SECTION 15: RETURNS TO BE SECRET

Except in accordance with proper judicial order or as otherwise provided by law, it shall be unlawful for the Commissioner, any officer or employee of the NYS Department of Motor Vehicles, the County Treasurer, any officer or employee of the Treasurer’s Office, any agent of the Commissioner or any person who, pursuant to this section, is permitted to inspect any return or to whom a copy, an abstract or portion of any return is furnished or to who any information contained in any return is furnished, to divulge or make known in any manner any information contained in or relating to any return provided for by this chapter. The officers charged with the custody of such returns shall not be required to produce any of them or evidence of anything contained in them in any action or proceeding in the court, except on behalf of the Commissioner or the County Treasurer in an action or proceeding under the provisions of this local law or on behalf of any party to an action or proceeding under the provisions of this local law when the returns or facts shown thereby are directly involved in such action or proceeding, in either of which events the court may require the production of and may admit in evidence so much of said returns or of the facts shown thereby as are pertinent to the action or proceeding and no more. The Commissioner or the County Treasurer, if designated as his or her agent, may, nevertheless, publish a copy or a summary of any determination or decision rendered after a formal hearing held pursuant to Sections 6 or 8 of this local law. Nothing herein shall be construed to prohibit the delivery to a person or his or her duly authorized representative of a certified copy of any return filed by him or her pursuant to this chapter or of the receipt, document or other form issued pursuant to Section 4 of this local law or a duplicate copy thereof nor to prohibit the delivery of such certified copy of such return or any information contained in or relating thereto to the United State of America or any department thereof, the State of New York or any department thereof or the County or any department thereof, provided that the same is required for official business, nor to prohibit the inspection for official business of such returns by the Corporation Council or other legal representatives of the County or by the District Attorney, nor to exhibit the publication of statistics so classified as to prevent the identification of particular returns or items thereof.

SECTION 16: NOTICES AND LIMITATIONS OF TIME

(a) Any notice authorized or required under the provisions of this local law may be given by mailing the same to the person for whom it is intended in a postpaid envelope addressed to such person at the address given in the last return filed by him or her pursuant to the provisions of this local law, or in any application for registration made by him or her pursuant to Section 401 of the NYS Vehicle and Traffic Law or, if no return has been filed or application made, then to such address as may be obtainable. The mailing of such notice shall be presumptive evidence of the receipt of the same by the person to whom addressed. Any period of time, which is determined according to the provisions of this local law by the giving of notice, shall commence to run from the date of mailing of such notice.

(b) The provisions of the Civil Practice Law and Rules or any other law relative to limitations of time for the enforcement of the civil remedy shall not apply to any proceeding or action taken by the Commissioner or the County Treasurer, if designated as his or her agent, to levy, appraise, assess, determine or enforce the collection of any tax or penalty provided by this local law. However, except in the case of a willfully false or fraudulent return with intent to evade the tax, no assessment of additional tax shall be made after the expiration of more than three years from the date of the filing of a return; provided, however, that where no return has been filed as provided by law, the tax may be assessed at any time.

(c) Where, before the expiration of the period prescribed herein for the assessment of an additional tax, a taxpayer has consented, in writing, that such period be extended, the amount of such additional tax may be determined at any time within such extended period. The period so extended may be further extended by subsequent consents, in writing, made before the expiration of the extended period.

(d) If any return, claim, statement, notice, application or other document required to be filed or any payment required to be made within a prescribed period or on or before a prescribed date under authority of any provision of this title is, after such period or such date, delivered by United States Mail to the Commissioner, County Treasurer, bureau, office, officer or person with which or with whom such document is required to be made, the date of the United States postmark stamped on the envelope shall be deemed to be the date of delivery. This subsection shall apply only if the postmark date falls within the prescribed period or on or before the prescribed date for the filing of such document or for making the payment, including any extension granted for such filing or payment, and only if such document or payment was deposited in the mail, postage prepaid, properly addressed to the Commissioner, County Treasurer, bureau, office, officer or person with which or with whom such payment is required to be made. If any document is sent by United States
registered mail, such registration shall be prima facie evidence that such document was delivered to the Commissioner, County Treasurer, bureau, office, officer, or person to which or to whom addressed, and the date of registration shall be deemed the postmark date. The Commissioner is authorized to provide by regulation the extent to which the provisions of the preceding sentence with respect to prima facie evidence of delivery and the postmark date shall apply to certified mail. This subsection shall apply in the case of postmarks not made by the United States Postal Service only if and to the extent provided by regulation of the Commissioner of.

(e) When the last day prescribed under authority of this title (including any extension of time) for performing any act falls on a Saturday, Sunday or legal holiday in the State of New York, the performance of such act shall be considered timely if it is performed on the next succeeding day which is not a Saturday, Sunday or legal holiday.

SECTION 17: COUNTY TREASURER AS AGENT

The Commissioner is hereby authorized to designate the County Treasurer as his or her agent to exercise any of all of his or her functions and powers specified or provided for in subsection (d) of Section 5 and in Sections 6,8,11,13,14 and 16 of this local law. Where the County Treasurer has been so designated as Agent, the County Treasurer, in addition to the powers elsewhere granted to him or her in this local law, is hereby authorized and empowered:

(1) To delegate such functions and powers to any employee or employees of the County Treasurer’s Office;

(2) For cause shown, to remit penalties and to compromise disputed claims in connection with the taxes hereby imposed;

(3) To request information concerning motor vehicles and persons subject to the provisions of this local law from the Department of Transportation of the United States or any city or county of the State of New York, and to afford such information to such other state, treasury department, city or county any provision of this local law to the contrary notwithstanding;

(4) To request the Sheriff’s Department of the County to assist in the enforcement of the provisions of this law.

SECTION 18: AGREEMENT BETWEEN COUNTY TREASURER AND COMMISSIONER

The County Treasurer is hereby authorized and empowered to enter into an agreement with the Commissioner to govern the administration and collection of the taxes imposed by this local law, which agreement shall provide for the exclusive method of collection of such taxes, custody and remittance of the proceeds of such tax; for the payment by the County of the reasonable expenses incurred by the NYS Department of Motor Vehicles in collecting and administering such tax; and for the audit, upon request of the County Treasurer or his or her delegate, of the accuracy of the payment distributions and remittances to the County Treasurer pursuant to the provisions of this local law, to be conducted at a time agreed upon by the NYS State Comptroller and to be allowed not more frequently than once in each calendar year. Such agreement shall have the force and effect of a rule or regulation of the Commissioner and shall be filed and published in accordance with any statutory requirements relating thereto.

SECTION 19: NOTIFICATION TO COUNTY ATTORNEY

The Commissioner shall promptly notify the County Attorney of any litigation instituted against him or her which challenges the constitutionality or validity of any provision of this local law or which attempts to limit or question the applicability of such law, and such notification shall include a copy of the papers served upon him or her.

SECTION 20: DISPOSITION OF REVENUES

All revenues resulting from the imposition of the tax under this local law shall be paid into the treasury of the County and shall be credited to and deposited in the general fund of the County. Such funds shall be used to offset costs associated with the operation of the County Clerk’s Office.
SECTION 21: SEVERABILITY

If any provision of this local law or the application thereof to any person or circumstances is held invalid, the remainder of this local law and the application of such provisions to other persons and circumstances shall not be affected thereby.

SECTION 22: EFFECTIVE DATE

This local law shall become effective upon its filing with the NYS Department of State.
(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. Three 03 of 2003 of the (County)(City)(Town)(Village) of Steuben was duly passed by the Legislature on April 28th 2003, in accordance with the applicable provisions of law.

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 (Name of Legislative Body) on 20, and was (approved)(not approved) (repassed after disapproval) by the (Elective Chief Executive Officer*) and was deemed duly adopted on 20, in accordance with the applicable provisions of law.

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 (Name of Legislative Body) on 20, and was (approved)(not approved) (repassed after disapproval) by the (Elective Chief Executive Officer*) on 20. 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 (Name of Legislative Body) on 20, and was (approved)(not approved) (repassed after disapproval) by the (Elective Chief Executive Officer*) 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.

* 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 __________, above.

[Signature]
Clerk of the county legislative body, City, Town or Village Clerk or officer designated by local legislative body

(Date: May 1, 2003)

(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 Steuben

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.

[Signature]
Deputy County Attorney

(Date: May 1, 2003)

County
Steuben

Title

XX

Date: May 1, 2003