

GEORGE E. PATAKI
GOVERNOR

November 2, 2005

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

RE: County of Steuben, Local Law 11, 2005, filed on 10/5/2005

A local law REQUESTING THE EXTENSION FOR THE IMPOSITION OF ADDITIONAL
(Insert Title)
MORTGAGE TAX OF TWENTY-FIVE CENTS (\$.25) PER ONE HUNDRED
DOLLARS (\$100.00) OF MORTGAGE PROCEEDS.

Be it enacted by the LEGISLATURE of the
(Name of Legislative Body)

County

~~CXX~~

of STEUBEN

~~XVXX~~

Village

as follows:

SECTION 1:

In accordance with Section 253-i of the New York State Tax Law, Steuben County, does hereby adopt a local law imposing in such county a tax of twenty-five cents (\$.25) for each \$100.00 and each remaining major fraction thereof of principal debt or obligation which is or under any contingency which 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 (\$.25) on such mortgage if the principal debt or obligation which is or by any contingency which 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 New York State Tax Law. Except as otherwise provided in this local law, all the provisions of the New York State 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 local law 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 local law except to the extent that any provision is either inconsistent with a provision of this local law or not relevant to the tax authorized by this local law. For purposes of this local law, any reference in the New York State Tax Law to the tax or taxes imposed by this local law shall be deemed to refer to a tax imposed pursuant to this local law, and any reference to the phrase "within this state" shall be read as "within Steuben County", unless a different meaning is clearly required.

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

SECTION 3:

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

SECTION 4:

A tax imposed pursuant to the authority of this local law shall be in addition to the taxes imposed by Section 253 of the New York State Tax Law.

SECTION 5:

Notwithstanding any provision of the New York State Tax Law to the contrary, the balance of all moneys paid to the recording officer of the County of Steuben during each month upon account of the tax imposed pursuant to the authority of this local law, after deducting the necessary expenses of his or her office as provided in Section 262 of this article, except taxes paid upon mortgages which under the provisions of this local law or Section 260 of the New York State Tax Law are first to be apportioned by the Commissioner, shall be paid over by such officer on or before the 10th day of each succeeding month to the Treasurer of Steuben County and, after the deduction by such Treasurer of the necessary expenses of his or her office provided in Section 262 of the New York State Tax Law shall be deposited in the General Fund of the County of Steuben 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 local law or Section 260 of the New York State Tax Law are first to be apportioned by the Commissioner, shall be paid over by the recording officer receiving the same as provided by the determination of the Commissioner.

SECTION 6:

This local law provides for the imposition of a mortgage tax for a period of three (3) years from the date of its enactment. Nothing in Section 253-i of the New York State Tax Law shall prohibit the adoption and enactment of local laws, pursuant to the provisions of Section 253-i of the New York State Tax Law, upon the expiration of any other local law adopted pursuant to Section 253-i of the New York State Tax Law.

SECTION 7:

This local law imposing a tax pursuant to the authority of Section 253-i of the New York State Tax Law or repealing or suspending such a tax shall take effect only on the 1st 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 Department of Taxation and Finance at its office in Albany at least thirty (30) days prior to the date the local law shall take effect. Certified copies of any local law described in this section shall also be filed with the County Clerk of the County of Steuben, the Secretary of State and the State Comptroller within (5) days after the date it is duly enacted.

SECTION 8:

This local law shall take effect on November 1, 2005.

(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. ELEVEN of 2005 of the (County)(~~City~~)(~~Town~~)(~~Village~~) of STEUBEN was duly passed by the LEGISLATURE on 9/26/05 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____. 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.
(Name of Legislative Body)
(Elective Chief Executive Officer)*

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 _____, above.

Brenda K. Mori
Clerk of the County legislative body, City, Town or Village Clerk
or officer designated by local legislative body

(Seal)

Date: September 30, 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 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.

[Handwritten Signature]

Signature

COUNTY ATTORNEY

Title

County
~~City~~ of STEUBEN
~~Town~~
~~Village~~

Date: September 30, 2005