

STATE OF NEW YORK
DEPARTMENT OF STATE

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ANDREW M. CUOMO
GOVERNOR

ROSSANA ROSADO
SECRETARY OF STATE

November 25, 2019

Cindy Urtz
Clerk
138 N Court St., PO Box 635
Wampsville NY 13163

RE: County of Madison, Local Law 4 2019, filed on November 18 2019

Dear Sir/Madam:

The above referenced material was filed by this office as indicated. Additional local law filing forms can be obtained from our website, www.dos.ny.gov.

Sincerely,
State Records and Law Bureau
(518) 473-2492



Department
of State

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 underlining to indicate new matter.

FILED
STATE RECORDS
NOV 15 2019
DEPT. OF STATE

County

~~City~~ of Madison

~~Town~~

~~Village~~

Local Law No. 4 of the year 2019

A Local Law Imposing an Additional Mortgage Recording Tax in Madison County.

(Insert Title)

Be it enacted by the Board of Supervisors of the
(Name of Legislative Body)

County

~~City~~ of Madison

~~Town~~

~~Village~~

as follows:

See attached pages

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

**COUNTY OF MADISON
LOCAL LAW - 2019**

**A LOCAL LAW IMPOSING AN ADDITIONAL MORTGAGE RECORDING TAX
IN MADISON COUNTY**

BE IT ENACTED, by the Board of Supervisors of the County of Madison, New York as follows:

SECTION 1. TITLE. This Local Law shall be titled "A Local Law Imposing an Additional Mortgage Recording Tax in Madison County".

SECTION 2. PURPOSE AND INTENT. The purpose of this law is to authorize Madison County, pursuant to the provisions of Section 253-y of the Tax Law of the State of New York, to impose an additional Mortgage Recording Tax.

SECTION 3. AUTHORITY. This Local Law is adopted pursuant to the provisions of the Municipal Home Rule Law, and Section 253-y of the Tax Law of the State of New York.

SECTION 4. IMPOSITION OF TAX. For the period commencing January 1, 2020 and ending December 1, 2022, unless further extended by Local Law of the Board of Supervisors, there is hereby imposed, in the County of Madison, 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 the County of Madison and recorded on or after January 1, 2020, 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 5. ADMINISTRATION AND COLLECTION OF TAX. The taxes imposed pursuant to this Local Law shall be administered and collected in the same manner as the taxes imposed under subdivision one of Section 253 of the Tax Law and paragraph (b) of subdivision one of Section 255 of the Tax Law. Except as otherwise provided in Section 253-y of the Tax Law, all provisions of Article 11 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 by this

Local Law with such modification 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 Section 253-y of the Tax Law, except to the extent that any provision is either inconsistent with a provision of Section 253-y of the Tax Law or not relevant to the tax authorized by Section 253-y of the Tax Law.

SECTION 6. REAL PROPERTY LOCATED IN MORE THAN ONE COUNTY OR STATE. Where the real property covered by the mortgage subject to the tax imposed pursuant to this Local Law is situated in this state but within and without Madison County, the amount of such tax due and payable Madison County shall be determined in a manner similar to that prescribed in the first undesignated paragraph of Section 260 of the Tax Law which concerns real property situated in two or more counties. Where such property is located both within Madison County and without the state, the amount due and payable Madison 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 Madison 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 7. ADDITIONAL MORTGAGE RECORDING TAX. The tax imposed pursuant to this Local Law shall be in addition to the other taxes imposed by Section 253 of the Tax Law.

SECTION 8. DISPOSITION OF TAXES. Notwithstanding any provision of Article 11 of the Tax Law to the contrary, the balance of all monies paid to the recording office of the County of Madison during each month upon account of the tax imposed pursuant to this Local Law, 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 Section 253-y of the Tax Law or Section 260 of the Tax Law are first to be apportioned by the New York State Commission of Taxation and Finance, shall be paid over by such officer on or before the tenth day of each succeeding month to the Treasurer of Madison County and, after the deduction by

such treasurer of the necessary expenses of his or her office provided by Section 262 of the Tax Law, shall be deposited in the general fund of the County of Madison. Notwithstanding the provisions of the preceding sentence, the tax so imposed and paid upon mortgages covering real property situated in two or more counties, under the provisions of Section 253-y of the Tax Law 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 the New York State Commissioner of Taxation and Finance.

SECTION 9. PAYMENT OF TAXES. The tax imposed pursuant to this Local Law shall be payable on the recording of each mortgage of real property subject to taxes thereunder. Such tax shall be paid to the recording officer of the county in which the real property of any party thereof is situated, except where real property is situated within and without the county, the recording officer of the county in which the mortgage is first recorded shall collect the tax imposed by this Local Law. It shall be the duty of such recording officer to endorse upon each mortgage a receipt for the amount of the tax so paid. Any mortgage so endorsed may thereupon or thereafter be recorded by any recording officer and the receipt of such tax endorsed upon each mortgage shall be recorded therewith. The record of such receipt shall be conclusive proof that the amount of tax stated therein has been paid upon such mortgage.

SECTION 10. EFFECTIVE DATE. This Local Law shall take effect January 1, 2020, provided that a certified copy thereof is mailed by registered or certified mail to the Commission of the New York State Department of Taxation and Finance at the Commissioner's Office in Albany at least 30 days prior to the date this Local Law shall take effect. Certified copies of this Local Law shall also be filed with the Madison County Clerk, the Secretary of State and the State Comptroller within five (5) days after the Local Law is duly enacted and this Local Law shall be deemed to be duly enacted upon its date of adoption by the Madison County Board of Supervisors.

(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. 4 of 20 19 of the (County)(City)(Town)(Village) of Madison was duly passed by the Board of Supervisors on Nov. 14, 20 19 in accordance with the applicable (Name of Legislative Body) 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 _____ on _____ 20 _____ and was (approved)(not approved) (Name of Legislative Body) (repassed after disapproval) by the _____ and was deemed duly adopted (Elective Chief Executive Officer*) on 2 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 _____ on _____ 20 _____ and was (approved)(not approved) (Name of Legislative Body) (repassed after disapproval) by the _____ on 2 (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) (Name of Legislative Body) (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 19 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.) _____

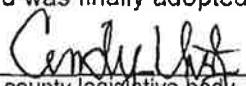
I hereby certify that the local law annexed hereto, designated as local law No _____ of 20 _____ of the City of _____ having been submitted to referendum pursuant to the provisions of section (36)(37) of the Municipal Home Rule Law, and having received the affirmative vote of a majority of the qualified 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 1, above.



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

Date: November 14, 2019

(Seal)