

**ENACTING PROPOSED LOCAL LAW 4 OF 2015,
CONTINUING THE IMPOSITION OF THE
ADDITIONAL MORTGAGE TAX IN ESSEX COUNTY**

The following resolution was offered by Supervisors Grinnell and Merrihew, who moved its adoption.

BE IT RESOLVED that the Essex County Board of Supervisors hereby enacts proposed Local Law No. 4 of 2015 entitled "Local Law No. 4 of the year 2015 - a local law continuing the imposition of an additional mortgage tax in Essex County" reading and providing as follows:

ESSEX COUNTY LOCAL LAW NO. 4 of 2015

A local law continuing the imposition of an additional mortgage tax in Essex County.

BE IT RESOLVED by the Board of Supervisors of Essex County as follows:

SECTION 1.

Upon the expiration of Local Law No. 3 of 2012, and pursuant to the provisions of Section 253-j of the Tax Law, for the period commencing December 1, 2015, and ending December 1, 2018, unless further extended by local law of the Board of Supervisors, there is hereby imposed in Essex 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 Section 253-j and this Local Law shall be administered and collected in the same manner as the taxes imposed under subdivision one of section two hundred fifty-three and paragraph (b) of subdivision one of section two hundred fifty-five of the Tax Law. Except as otherwise provided in Section 253-j of the Tax Law, 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 Section 253-j of the Tax 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 Section 253-j of the Tax Law except to the extent that any provision is either inconsistent with a provision of Section 253-j of the Tax Law or not relevant to the tax authorized by Section 253-j of the Tax Law. For purposes of Section 253-j of the Tax Law, any reference in

the Tax Law to the tax or taxes imposed by the Tax Law shall be deemed to refer to a tax imposed pursuant to Section 253-j of the Tax Law, and any reference to the phrase “within this state” shall be read as “within Essex 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 *Section 253-j of the Tax Law* is situated in this state but within and without Essex County, the amount of such tax due and payable to Essex County shall be determined in a manner similar to that prescribed in the first undesignated paragraph of section two hundred sixty of the Tax Law which concerns real property situated in two or more counties. Where such property is situated both within Essex County and without the state, the amount due and payable to Essex County shall be determined in the manner prescribed in the second undesignated paragraph of such section two hundred sixty which concerns property situated within and without the state. Where real property is situated within and without Essex 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.

The tax imposed pursuant to the authority of *Section 253-j of the Tax Law* and this Local Law shall be in addition to the taxes imposed by section two hundred fifty-three of the Tax Law.

SECTION 5.

Notwithstanding any provision of the Tax Law to the contrary, the balance of all moneys paid to the recording officer of the County of Essex during each month upon account of the tax imposed pursuant to the authority of *Section 253-j of the Tax Law*, after deducting the necessary expenses of his or her office as provided in section two hundred sixty-two of the Tax Law, except taxes paid upon mortgages which under the provisions of this section or section two hundred sixty of the Tax Law are first to be apportioned by the Commissioner, shall be paid over by such officer on or before the tenth day of each succeeding month to the Treasurer of Essex County and, after the deduction by such Treasurer of the necessary expenses of his or her office provided in section two hundred sixty-two of the Tax Law shall be deposited in the general fund of the County of Essex for expenditure on all expenses incurred by such County for County 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 *Section 253-j of the Tax Law* or section two hundred sixty of the Tax Law are first to be apportioned by the Commissioner of Taxation and Finance, shall be paid over by the recording officer receiving the same as provided by the determination of the Commissioner of Taxation and Finance.

SECTION 6.

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 or any part 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, as required by the Tax Law. It shall be the duty of such recording officer to indorse 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 for such tax indorsed 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 7.

This Local Law shall take effect only on the first day of a calendar month, provided 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 days prior to the date the local law shall take effect. Certified copies of this local law shall also be filed with the County Clerk of the County of Essex, the Secretary of State and the State Comptroller within five (5) days after the local law is duly enacted.

SECTION 8.

This Local Law shall take effect on December 1, 2015, and shall expire and be deemed repealed on December 1, 2018.

This resolution was duly seconded by Supervisor Moore, and adopted upon a roll call vote as follows:

AYES: 2815 votes
NOES: 0 votes
ABSENT: 106 votes (Connell)