

1040

2009-2010 Regular Sessions

I N S E N A T E

January 22, 2009

Introduced by Sen. YOUNG -- read twice and ordered printed, and when printed to be committed to the Committee on Investigations and Government Operations

AN ACT to amend the tax law, in relation to authorizing the county of Cattaraugus to impose an additional mortgage recording tax; and providing for the repeal of such provisions upon expiration thereof

THE PEOPLE OF THE STATE OF NEW YORK, REPRESENTED IN SENATE AND ASSEMBLY, DO ENACT AS FOLLOWS:

1 Section 1. The tax law is amended by adding a new section 253-x to  
2 read as follows:

3 S 253-X. RECORDING TAX IMPOSED BY THE COUNTY OF CATTARAUGUS. 1.  
4 CATTARAUGUS COUNTY, ACTING THROUGH ITS LOCAL LEGISLATIVE BODY, IS HEREBY  
5 AUTHORIZED AND EMPOWERED TO ADOPT AND AMEND LOCAL LAWS IMPOSING IN SUCH  
6 COUNTY A TAX OF TWENTY-FIVE CENTS FOR EACH ONE HUNDRED DOLLARS AND EACH  
7 REMAINING MAJOR FRACTION THEREOF OF PRINCIPAL DEBT OR OBLIGATION WHICH  
8 IS OR UNDER ANY CONTINGENCY MAY BE SECURED AT THE DATE OF EXECUTION  
9 THEREOF, OR AT ANY TIME THEREAFTER, BY A MORTGAGE ON REAL PROPERTY SITU-  
10 ATED WITHIN SUCH COUNTY AND RECORDED ON OR AFTER THE DATE UPON WHICH  
11 SUCH TAX TAKES EFFECT AND A TAX OF TWENTY-FIVE CENTS ON SUCH MORTGAGE IF  
12 THE PRINCIPAL DEBT OR OBLIGATION WHICH IS OR BY ANY CONTINGENCY MAY BE  
13 SECURED BY SUCH MORTGAGE IS LESS THAN ONE HUNDRED DOLLARS.

14 2. THE TAXES IMPOSED UNDER THE AUTHORITY OF THIS SECTION SHALL BE  
15 ADMINISTERED AND COLLECTED IN THE SAME MANNER AS THE TAXES IMPOSED UNDER  
16 SUBDIVISION ONE OF SECTION TWO HUNDRED FIFTY-THREE AND PARAGRAPH (B) OF  
17 SUBDIVISION ONE OF SECTION TWO HUNDRED FIFTY-FIVE OF THIS ARTICLE.  
18 EXCEPT AS OTHERWISE PROVIDED IN THIS SECTION, ALL THE PROVISIONS OF THIS  
19 ARTICLE RELATING TO OR APPLICABLE TO THE ADMINISTRATION AND COLLECTION  
20 OF THE TAXES IMPOSED BY SUCH SUBDIVISIONS SHALL APPLY TO THE TAXES  
21 IMPOSED UNDER THE AUTHORITY OF THIS SECTION WITH SUCH MODIFICATIONS AS  
22 MAY BE NECESSARY TO ADAPT SUCH LANGUAGE TO THE TAX SO AUTHORIZED. SUCH  
23 PROVISIONS SHALL APPLY WITH THE SAME FORCE AND EFFECT AS IF THOSE

EXPLANATION--Matter in ITALICS (underscored) is new; matter in brackets  
[ ] is old law to be omitted.

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1 PROVISIONS HAD BEEN SET FORTH IN FULL IN THIS SECTION EXCEPT TO THE  
2 EXTENT THAT ANY PROVISION IS EITHER INCONSISTENT WITH A PROVISION OF  
3 THIS SECTION OR NOT RELEVANT TO THE TAX AUTHORIZED BY THIS SECTION. FOR  
4 PURPOSES OF THIS SECTION, ANY REFERENCE IN THIS ARTICLE TO THE TAX OR  
5 TAXES IMPOSED BY THIS ARTICLE SHALL BE DEEMED TO REFER TO A TAX IMPOSED  
6 PURSUANT TO THIS SECTION, AND ANY REFERENCE TO THE PHRASE "WITHIN THIS  
7 STATE" SHALL BE READ AS "WITHIN CATTARAUGUS COUNTY", UNLESS A DIFFERENT  
8 MEANING IS CLEARLY REQUIRED.

9 3. WHERE THE REAL PROPERTY COVERED BY THE MORTGAGE SUBJECT TO THE TAX  
10 IMPOSED PURSUANT TO THE AUTHORITY OF THIS SECTION IS SITUATED IN THIS  
11 STATE BUT WITHIN AND WITHOUT THE COUNTY IMPOSING SUCH TAX, THE AMOUNT OF  
12 SUCH TAX DUE AND PAYABLE TO SUCH COUNTY SHALL BE DETERMINED IN A MANNER  
13 SIMILAR TO THAT PRESCRIBED IN THE FIRST UNDESIGNATED PARAGRAPH OF  
14 SECTION TWO HUNDRED SIXTY OF THIS ARTICLE WHICH CONCERNS REAL PROPERTY  
15 SITUATED IN TWO OR MORE COUNTIES. WHERE SUCH PROPERTY IS SITUATED BOTH  
16 WITHIN SUCH COUNTY AND WITHOUT THE STATE, THE AMOUNT DUE AND PAYABLE TO  
17 SUCH COUNTY SHALL BE DETERMINED IN THE MANNER PRESCRIBED IN THE SECOND  
18 UNDESIGNATED PARAGRAPH OF SUCH SECTION TWO HUNDRED SIXTY WHICH CONCERNS  
19 PROPERTY SITUATED WITHIN AND WITHOUT THE STATE. WHERE REAL PROPERTY IS  
20 SITUATED WITHIN AND WITHOUT THE COUNTY IMPOSING SUCH TAX, THE RECORDING  
21 OFFICER OF THE JURISDICTION IN WHICH THE MORTGAGE IS FIRST RECORDED  
22 SHALL BE REQUIRED TO COLLECT THE TAXES IMPOSED PURSUANT TO THIS SECTION.

23 4. A TAX IMPOSED PURSUANT TO THE AUTHORITY OF THIS SECTION SHALL BE IN  
24 ADDITION TO THE TAXES IMPOSED BY SECTION TWO HUNDRED FIFTY-THREE OF THIS  
25 ARTICLE.

26 5. NOTWITHSTANDING ANY PROVISION OF THIS ARTICLE TO THE CONTRARY, THE  
27 BALANCE OF ALL MONEYS PAID TO THE RECORDING OFFICER OF THE COUNTY OF  
28 CATTARAUGUS DURING EACH MONTH UPON ACCOUNT OF THE TAX IMPOSED PURSUANT  
29 TO THE AUTHORITY OF THIS SECTION, AFTER DEDUCTING THE NECESSARY EXPENSES  
30 OF HIS OR HER OFFICE AS PROVIDED IN SECTION TWO HUNDRED SIXTY-TWO OF  
31 THIS ARTICLE, EXCEPT TAXES PAID UPON MORTGAGES WHICH UNDER THE  
32 PROVISIONS OF THIS SECTION OR SECTION TWO HUNDRED SIXTY OF THIS ARTICLE  
33 ARE FIRST TO BE APPORTIONED BY THE COMMISSIONER, SHALL BE PAID OVER BY  
34 SUCH OFFICER ON OR BEFORE THE TENTH DAY OF EACH SUCCEEDING MONTH TO THE  
35 TREASURER OF CATTARAUGUS COUNTY AND, AFTER THE DEDUCTION BY SUCH TREAS-  
36 URER OF THE NECESSARY EXPENSES OF HIS OR HER OFFICE PROVIDED IN SECTION  
37 TWO HUNDRED SIXTY-TWO OF THIS ARTICLE SHALL BE DEPOSITED IN THE GENERAL  
38 FUND OF THE COUNTY OF CATTARAUGUS. NOTWITHSTANDING THE PROVISIONS OF  
39 THE PRECEDING SENTENCE, THE TAX SO IMPOSED AND PAID UPON MORTGAGES  
40 COVERING REAL PROPERTY SITUATED IN TWO OR MORE COUNTIES, WHICH UNDER THE  
41 PROVISIONS OF THIS SECTION OR SECTION TWO HUNDRED SIXTY OF THIS ARTICLE  
42 ARE FIRST TO BE APPORTIONED BY THE COMMISSIONER, SHALL BE PAID OVER BY  
43 THE RECORDING OFFICER RECEIVING THE SAME AS PROVIDED BY THE DETERMI-  
44 NATION OF THE COMMISSIONER.

45 6. ANY LOCAL LAW IMPOSING A TAX PURSUANT TO THE AUTHORITY OF THIS  
46 SECTION OR REPEALING OR SUSPENDING SUCH A TAX SHALL TAKE EFFECT ONLY ON  
47 THE FIRST DAY OF A CALENDAR MONTH. SUCH A LOCAL LAW SHALL NOT BE EFFEC-  
48 TIVE UNLESS A CERTIFIED COPY THEREOF IS MAILED BY REGISTERED OR CERTI-  
49 FIED MAIL TO THE COMMISSIONER AT THE COMMISSIONER'S OFFICE IN ALBANY AT  
50 LEAST THIRTY DAYS PRIOR TO THE DATE THE LOCAL LAW SHALL TAKE EFFECT.

51 7. CERTIFIED COPIES OF ANY LOCAL LAW DESCRIBED IN THIS SECTION SHALL  
52 ALSO BE FILED WITH THE COUNTY CLERK OF THE COUNTY OF CATTARAUGUS, THE  
53 SECRETARY OF STATE AND THE STATE COMPTROLLER WITHIN FIVE DAYS AFTER THE  
54 DATE IT IS DULY ENACTED.

55 S 2. This act shall take effect immediately and shall expire and be  
56 deemed repealed December 1, 2012.