

S T A T E O F N E W Y O R K

S. 7467

A. 10666

S E N A T E - A S S E M B L Y

April 14, 2010

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

IN ASSEMBLY -- Introduced by M. of A. O'MARA -- read once and referred to the Committee on Ways and Means

AN ACT to amend the tax law, in relation to authorizing the county of Chemung to impose an additional mortgage recording tax and authorizing such county to expend the existing mortgage recording tax on necessary county services; 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-y to
2 read as follows:
3 S 253-Y. RECORDING TAX IMPOSED BY THE COUNTY OF CHEMUNG. 1. CHEMUNG
4 COUNTY, ACTING THROUGH ITS LOCAL LEGISLATIVE BODY, IS HEREBY AUTHORIZED
5 AND EMPOWERED TO ADOPT AND AMEND LOCAL LAWS IMPOSING IN SUCH COUNTY A
6 TAX OF TWENTY-FIVE CENTS FOR EACH ONE HUNDRED DOLLARS AND EACH REMAINING
7 MAJOR FRACTION THEREOF OF PRINCIPAL DEBT OR OBLIGATION WHICH IS OR UNDER
8 ANY CONTINGENCY MAY BE SECURED AT THE DATE OF EXECUTION THEREOF, OR AT
9 ANY TIME THEREAFTER, BY A MORTGAGE ON REAL PROPERTY SITUATED WITHIN SUCH
10 COUNTY AND RECORDED ON OR AFTER THE DATE UPON WHICH SUCH TAX TAKES
11 EFFECT AND A TAX OF TWENTY-FIVE CENTS ON SUCH MORTGAGE IF THE PRINCIPAL
12 DEBT OR OBLIGATION WHICH IS OR BY ANY CONTINGENCY MAY BE SECURED BY SUCH
13 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

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

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1 MAY BE NECESSARY TO ADAPT SUCH LANGUAGE TO THE TAX SO AUTHORIZED. SUCH
2 PROVISIONS SHALL APPLY WITH THE SAME FORCE AND EFFECT AS IF THOSE
3 PROVISIONS HAD BEEN SET FORTH IN FULL IN THIS SECTION EXCEPT TO THE
4 EXTENT THAT ANY PROVISION IS EITHER INCONSISTENT WITH A PROVISION OF
5 THIS SECTION OR NOT RELEVANT TO THE TAX AUTHORIZED BY THIS SECTION. FOR
6 PURPOSES OF THIS SECTION, ANY REFERENCE IN THIS ARTICLE TO THE TAX OR
7 TAXES IMPOSED BY THIS ARTICLE SHALL BE DEEMED TO REFER TO A TAX IMPOSED
8 PURSUANT TO THIS SECTION, AND ANY REFERENCE TO THE PHRASE "WITHIN THIS
9 STATE" SHALL BE READ AS "WITHIN CHEMUNG COUNTY", UNLESS A DIFFERENT
10 MEANING IS CLEARLY REQUIRED.

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

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

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

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

53 7. CERTIFIED COPIES OF ANY LOCAL LAW DESCRIBED IN THIS SECTION SHALL
54 ALSO BE FILED WITH THE COUNTY CLERK OF THE COUNTY OF CHEMUNG, THE SECRE-
55 TARY OF STATE AND THE STATE COMPTROLLER WITHIN FIVE DAYS AFTER THE DATE
56 IT IS DULY ENACTED.

1 S 2. Paragraphs (p) and (q) of subdivision 1 of section 261 of the tax
2 law, as amended by chapter 365 of the laws of 2005, are amended and a
3 new paragraph (r) is added to read as follows:

4 (p) with respect to the remaining counties of the state except Catta-
5 raugus county which have not suspended the imposition of such additional
6 tax pursuant to subdivision two of section two hundred fifty-three of
7 this article, to the comptroller to be paid by him or her into the
8 general fund in the state treasury to the credit of the state purposes
9 account; provided that money paid to the comptroller with respect to any
10 such remaining county in which on the date of such payment any mass
11 transportation, airport or aviation, municipal historic site, municipal
12 park, community mental health and retardation facility, or sewage treat-
13 ment capital project is being carried out by a municipality with state
14 aid, or for which state aid will be paid, pursuant to the provisions of
15 title one of chapter seven hundred seventeen of the laws of nineteen
16 hundred sixty-seven, section 17.05 of the parks, recreation and historic
17 preservation law, section 41.18 of the mental hygiene law, or section
18 17-1903 of the environmental conservation law, shall be applied by him
19 or her to increase the amount of aid for which the state is obligated in
20 respect to such project on such date, provided that any such increase in
21 state aid may not, together with any federal funds paid or to be paid on
22 account of the cost of such project, exceed the total cost thereof, and
23 where more than one such capital project is being carried out on such
24 date within such county, the application of such monies by the comp-
25 troller shall be pro-rated among such municipalities on the basis of the
26 respective amounts of state aid which are so obligated on such date;
27 [and] (q) with respect to the county of Cattaraugus, to the comptroller
28 to be paid by him or her into the general fund in the state treasury to
29 the credit of the state purposes account for the construction of a coun-
30 ty office building and a county department of public works office build-
31 ing, or debt service thereon being carried out by the county of Catta-
32 raugus up to but not exceeding the total cost for such county office
33 building and county department of public works building, or debt service
34 thereon less the amount of any state aid or federal funds paid or to be
35 paid on account of such project or debt service thereon[.]; AND (R) WITH
36 RESPECT TO THE COUNTY OF CHEMUNG, TO THE COUNTY TREASURER OF SUCH COUNTY
37 FOR DEPOSIT INTO THE GENERAL FUND OF THE COUNTY OF CHEMUNG TO PAY COSTS
38 AND EXPENSES INCURRED BY SUCH COUNTY TO PROVIDE NECESSARY SERVICES.

39 S 3. This act shall take effect on the sixtieth day after it shall
40 have become a law and shall expire and be deemed repealed December 1,
41 2013.