

PROPOSED LOCAL LAW NO. 2 FOR THE YEAR 2011

**A LOCAL LAW TO AUTHORIZE THE ENCLOSURE
OF NOTICES WITH PROPERTY TAX BILLS
"TRUTH IN TAXATION IN CORTLAND COUNTY"**

Be it enacted by the County Legislature of the County of Cortland as follows:

SECTION I.

LEGISLATIVE INTENT

The County Legislature hereby states the intent of this local law is to provide authority for the inclusion of additional information in the property tax bills of its citizens so that they receive accurate and complete tax bill information and county budget information on an annual basis.

SECTION II.

ANNUAL PROPERTY TAX BILL DATA

The Cortland County Budget Officer and the Cortland County Director of Real Property Tax Services are hereby directed to identify the portion of each annual property tax bill dedicated to the following categories within the taxing purpose section of each such bill:

- a. County Taxes – local share
- b. New York State Medicaid mandate
- c. New York State Welfare mandate
- d. Other New York State and/or Federal mandates

SECTION III.

TAX BILL FLYER

The Cortland County Budget Officer is hereby directed to take any and all action necessary to cause a Tax Bill flyer summarizing financial information regarding New York State and Federal mandates to be included as an enclosure with each annual property tax bill. The Tax Bill flyer shall include the following sections:

- a. Standard statement defining mandate
- b. Narrative summary of key financial impacts of State and Federal mandates.
- c. A chart illustrating mandated portions of the County budget.
- d. A list of all the names, addresses, and contact information of the Governor, Federal and State Legislators representing areas of the County of Cortland, and reference to the Cortland County website for contact information of Cortland County Legislators.

SECTION IV.
PROCEDURE

The procedures required by this local law shall be carried out in addition to, and in accordance with, other annual tax billing procedures existent within the County of Cortland.

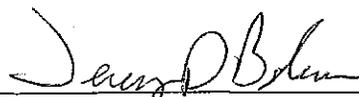
SECTION V.
EFFECTIVE DATE

This local law shall take effect upon filing in the Office of the Secretary of State as provided by Section 27 of the Municipal Home Rule Law.

**STATE OF NEW YORK) SS:
COUNTY OF CORTLAND)**

This is to certify that I, the undersigned, Clerk of the Cortland County Legislature, have compared the foregoing copy with the original now on file in this office, and that the above actions were passed by the Cortland County Legislature on the 22nd day of September, 2011 and that the same is a correct and true transcript of such actions taken.

IN WITNESS WHEREOF I have hereunto set my hand
and the official seal of the CORTLAND COUNTY
LEGISLATURE, this 23rd day of September, 2011.



**Jeremy D. Boylan, Clerk of the Legislature
Cortland County**