

# 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.

County  City  Town  Village

(Select one.)

of Cortland

FILED  
STATE RECORDS

AUG 31 2017

DEPARTMENT OF STATE

Local Law No. 5 of the year 2017

A local law to Extend the Imposition of a Mortgage Recording Tax in Cortland County

(Insert Title)

Be it enacted by the Cortland County Legislature of the  
(Name of Legislative Body)

County  City  Town  Village

(Select one.)

of Cortland

as follows:

See attached

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

(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 2017 of the (County)(City)(Town)(Village) of Cortland was duly passed by the Cortland County Legislature on August 24, 2017, in accordance with the applicable provisions of law.  
*(Name of Legislative Body)*

**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 20  , 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 \_\_\_\_\_ 20\_\_\_\_. *(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 *(Elective Chief Executive Officer\*)* law was subject to permissive referendum and no valid petition requesting such referendum was filed as of \_\_\_\_\_ 20\_\_\_\_, 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.

*Karen A. Fuller, Deputy*  
Clerk of the county legislative body, City, Town or Village Clerk or officer designated by local legislative body

Date: 8.28.17

(Seal)

**(Certification to be executed by County Attorney, Corporation Counsel, Town Attorney, Village Attorney or other authorized attorney of locality.)**

STATE OF NEW YORK  
COUNTY OF Cortland

I, the undersigned, hereby certify that the foregoing local law contains the correct text and that all proper proceedings have been had or taken for the enactment of the local law annexed hereto.

*[Signature]*  
\_\_\_\_\_  
Signature  
Chief Assistant Cortland County Attorney  
\_\_\_\_\_  
Title

County \_\_\_\_\_  
City of Cortland  
Town \_\_\_\_\_  
Village \_\_\_\_\_

Date: August 28, 2017

**Local Law 5 of 2017 - Extending the Imposition of a Mortgage Recording Tax in Cortland County**

WHEREAS, New York State Tax Law §253-v, as last amended by the Laws of 2015, Chapter 161 on August 13, 2015, authorizes Cortland County to adopt and amend local laws imposing a mortgage recording tax of twenty-five cents (\$.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 in Cortland County and recorded on or after the date upon which such tax takes effect; and

WHEREAS, the mortgage recording tax previously authorized by Cortland County Local Law No. 3 of 2015 will expire December 1, 2017; and

WHEREAS, in the current economic climate it would create a fiscal hardship for Cortland County if this source of revenue was to expire, and such loss would result in a substantial burden on County property owners through increased property taxes or loss of essential services;

**NOW THEREFORE, BE IT ENACTED** by the Legislature of the County of Cortland, as follows:

Local Law No. 3 for the year 5 is hereby amended to read as follows:

**Section 1**

For the period beginning December 1, 2017 and ending December 1, 2019, there is hereby imposed, in the County of Cortland, a tax of \$0.25 for each \$100.00, and each remaining 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 Cortland and recorded on or after December 1, 2017, and a tax of \$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 \$100.00.

**Section 7**

This Local Law shall take effect December 1, 2017. A certified copy of this Local Law shall be mailed to the Commissioner of Taxation and Finance at the Commissioner's Office in Albany, New York at least 30 days prior to the date this Local Law shall take effect. Certified copies of this Local Law shall be filed with the Cortland County Clerk, the Secretary of State and State Comptroller within five days after the Local Law is enacted.

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 24th day of August, 2017 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 24th day of August, 2017.

A handwritten signature in black ink, appearing to read "Eric J. Mulvihill". The signature is written in a cursive style with a large, looping initial "E".

Eric J. Mulvihill  
Clerk of the Cortland County Legislature