

**BOARD OF SUPERVISORS  
WAYNE COUNTY**

**RESOLUTION NO. 595-05: ADOPTION OF LOCAL LAW TO IMPOSE A MORTGAGE RECORDING TAX WITHIN THE COUNTY OF WAYNE**

Mr. Colvin presented the following:

WHEREAS, a proposed local law to impose a mortgage recording tax within the county of Wayne was presented to the Board of Supervisors on July 21, 2005; and

WHEREAS, a public hearing on the proposed local law was held by the Board of Supervisors on August 16, 2005 at 9:30 am, in accordance with the notice of hearing duly posted and published in the manner prescribed by law; now, therefore, be it

RESOLVED, that said local law is hereby adopted to read as follows:

**COUNTY OF WAYNE - STATE OF NEW YORK  
LOCAL LAW NO. 4-2005**

BE IT ENACTED BY THE BOARD OF SUPERVISORS OF THE COUNTY OF WAYNE, as follows:  
A Local Law to impose a mortgage recording tax within the county of Wayne.

**Section 1. Imposition of Tax**

Pursuant to Chapter 164 of the Laws of 2005, for the period beginning October 1, 2005 and ending September 30, 2008, there is hereby imposed, in the county of Wayne, a tax of \$0.25 for each \$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 the county of Wayne and recorded on or after October 1, 2005 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 2. Applicability**

The taxes imposed under the authority of this Article shall be administered and collected in the same manner as the taxes imposed under Subdivision 1 of Section 253 of the Tax Law and Paragraph (b) of Subdivision 1 of Section 255 of the Tax Law.

**Section 3. Additional Taxes**

A tax imposed pursuant to this Article shall be in addition to the taxes imposed by Section 253 of the Tax Law.

**Section 4. Real Property Located in More Than One County**

Where real property covered by the mortgage subject to the tax imposed pursuant to this Article is situated in the state of New York but within and without the county of Wayne, the amount of such tax due and payable to the County shall be determined in a manner similar to that prescribed in Paragraph 1 of Section 260 of the Tax Law. Where such property is situated within and without the County imposing such tax the recording officer of the jurisdiction in which the mortgage is first recorded shall be required to collect the taxes imposed herein.

**Section 5. Disposition of Taxes**

Notwithstanding any provision of Article 11 of the Tax Law to the contrary, the balance of all monies paid to the recording officer of the county of Wayne during each month upon account of the tax imposed pursuant to this Local law, after deduction the necessary expenses of his office as provided in Section 262 of the Tax Law, except taxes paid upon mortgages which under the provisions of this section or Section 260 of the Tax law are first to be apportioned by the New York State Commissioner of Taxation and Finance, shall be paid over by such officer on or before the tenth day of each succeeding month to the treasurer of the county of Wayne and, after the deduction by such treasurer of the necessary expenses of his or her office provided in Section 262 of the Tax Law shall be deposited in the general fund of the county of Wayne for expenditure on any county purpose. Notwithstanding the 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 this section or Section 260 of the Tax Law are first to be apportioned by the Commissioner of Taxation and Finance, shall be paid over by the recoding officer receiving same as provided by the determination of said Commissioner of Taxation and Finance.

Section 6. Payment of Tax

The tax imposed pursuant to this Article 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 of Wayne, the recording officer of the county in which the mortgage is first recorded shall collect the tax imposed by this article, as required by Subdivision 3 of Section 253-i of the Tax Law. It shall be the duty of such recording officer to endorse 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 endorsed 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. Effective Date

This local law shall take effect on the first day of October 2005, provided a certified copy thereof is mailed by registered or certified mail to the New York State Commissioner of Taxation and Finance at least 30 days prior to such date. Certified copies of this local law shall also be filed with the Wayne County Clerk, the Secretary of State, and the State Comptroller within five days after the date it is duly enacted.

Mrs. Bender moved the adoption of the resolution. Seconded by Mr. Frederick. Upon roll call, all Supervisors voted Aye, except Supervisors Spickerman, Fabino, Hammond, Molino and Hoffman who voted Nay. Absent – Supervisor Pascarella. The Chairman declared the Resolution adopted.

Clerk of the Board of Supervisors,  
County of Wayne

I, hereby certify that I have compared the foregoing copy of a resolution with the original duly adopted by the above mentioned Board at a session held on the 16th day of August 2005 and that the same is a true copy of said original and of the whole thereof.

IN WITNESS WHEREOF, I have hereunto subscribed my name and affixed the official seal of the said Board, this 16th day of August 2005.

\_\_\_\_\_ Clerk