

LOCAL LAW
8-22
CHAUTAUQUA COUNTY

A LOCAL LAW CONTINUING AN ADDITIONAL MORTGAGE TAX

BE IT ENACTED, by the County Legislature of the County of Chautauqua, New York, as follows:

1. Purpose. The purpose of this Local Law is to continue without interruption the additional mortgage tax previously imposed and continued pursuant to Local Laws 6-05, 8-08, 3-11, 4-14, 1-17, and 7-19 of the County of Chautauqua.

2. Additional Mortgage Tax. Pursuant to Section 253-o of New York State Tax Law and other applicable law, there is hereby continued an additional tax of twenty-five cents for each one hundred dollars 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 Chautauqua and recorded on or after the date upon which such tax takes effect and a tax of twenty-five cents on such mortgage if the principal debt or obligation which is or by any contingency may be, secured by such mortgage is less than one hundred dollars.

3. Administration, Collection, and Payment of Additional Mortgage Tax. The additional mortgage tax continued pursuant to this Local Law shall be administered, collected, and paid over to the County of Chautauqua in the manner provided in Section 253-o of New York State Tax Law and other applicable law.

4. Effective Date. This local law shall take effect November 1, 2022, and applies to the period beginning November 1, 2022, and continuing through, and including, July 31, 2025. A certified copy of this local law shall be mailed by certified mail to the New York State Commissioner of Taxation and Finance, and shall be filed with the County Clerk, the Secretary of State, and the Office of State Comptroller.

Sponsor: Legislator Scudder

I hereby certify that this
Local Law was adopted by the
Chautauqua County Legislature at
its meeting held on August 24, 2022

Emailed:

Adopted by Legislature: 08/24/22

Public Hearing by County Executive: 09/09/22

Adopted as Local Law 8-22

R/C Vote: 17 Yes; 0 No; 2 Absent

Date State Filed: 09/28/22