INTRODUCTORY LOCAL LAW NO. 2 – 2010
LOCAL LAW NO. 1 – 2010

A LOCAL LAW TO IMPOSE A MORTGAGE RECORDING TAX WITHIN THE
COUNTY OF HERKIMER

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

Section 1. Imposition of Tax
Pursuant to Section 253-0 of the Tax Law, as extended by Chapter 481 of the Laws of
2010, there is hereby imposed in the County of Herkimer a tax of $0.25 for each $100 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 Herkimer and recorded on and after
December 1, 2010, 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. This local law
hereby continues without interruption the imposition of the Herkimer County Mortgage
Recording Tax as authorized by Herkimer County Local Law No. 3 for 2005.

Section 2. Applicability
The taxes imposed under the authority of this local law shall be administered and
collected in the same manner as the taxes imposed under Section 253.1 and Section 255.1(b) of
the Tax Law.

Section 3. Additional Taxes
A tax imposed pursuant to this local law shall be in addition to the taxes imposed by
Section 253 of the Tax Law.

Section 4. Payment of Taxes
The tax imposed pursuant to this local law 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. Where such
property is situated within and without the county imposing this tax, the recording officer of the
jurisdiction in which the mortgage is first recorded shall be required to collect the taxes imposed
herein. 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 of 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 5. Real Property Located in More than One County
Where real property covered by the mortgage subject to the tax imposed pursuant to this
local law is situated in the State of New York but within and without the County of Herkimer,
the amount of such tax due and payable to the County of Herkimer shall be determined in a
manner similar to that prescribed in the first paragraph of Section 260 of the Tax Law.

Where such property is situated both within Herkimer County and without the State, the
amount due and payable in Herkimer County shall be determined in the manner prescribed in the
second paragraph of such Section 260.

Section 6. 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 Herkimer during each month upon
account of the tax imposed pursuant to this local law, after deduction of 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 local law 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 Herkimer
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 Herkimer
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 local law 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
recording officer receiving the same as provided by the determination of the Commissioner.

Section 7. Expiration Date
The tax imposed by this local law shall be effective from December 1, 2010 to December
1, 2012.

Section 8. Effective Date
This local law shall become effective on the first day of December, 2010, provided that a
certified copy thereof is mailed by registered or certified mail to the Commissioner of Taxation
and Finance at the Commissioner’s Office in Albany at least thirty days prior to the date the local
law shall take effect. Certified copies of any local law described in this section shall also be filed
with the Herkimer County Clerk, the Secretary of State and the State Comptroller within five
days after the local law is duly enacted.

Dated: October 27, 2010.