INTRODUCTORY LOCAL LAW NO. 2 - 2017

LOCAL LAW NO. 1 - 2018

A LOCAL LAW INCREASING THE SALARIES OF SOME ELECTED COUNTY OFFICERS AND COUNTY OFFICERS APPOINTED FOR A FIXED TERM DURING THEIR TERM OF OFFICE

BE IT ENACTED by the Herkimer County Legislature of the County of Herkimer as follows:

Section 1. The base annual salary of the Director of Public Health shall be the sum of Sixty Seven Thousand Two Hundred Thirty Seven Dollars ($67,237).

Section 2. The base annual salary of the County Treasurer shall be the sum of Fifty Six Thousand Six Hundred Seventy Four Dollars ($56,674).

Section 3. The base annual salary of the Commissioners of Elections shall be the sum of Forty Three Thousand Nine Hundred Fifty Three Dollars ($43,953).

Section 4. The base annual salary of the Commissioner of Social Services shall be the sum of Eighty Five Thousand Seven Hundred Thirty Dollars ($85,730).

Section 5. The base annual salary of the Director of Real Property Tax Services shall be the sum of Fifty Three Thousand Four Hundred Six Dollars ($53,406).

Section 6. The base annual salary of the County Highway Superintendent shall be the sum of Ninety-Two Thousand Eight Hundred Twenty Dollars ($92,820)

Section 7. The base annual salary of the Personnel Officer shall be the sum of Seventy Three Thousand Sixty Nine Dollars ($73,069).

Section 8. The salary of the county coroners shall be One Hundred Twenty-Nine Dollars ($129) per call.

Section 9. This Local Law shall take effect forty-five days after its adoption and shall be subject to a permissive referendum.

Dated: November 15, 2017.

INTRODUCTORY LOCAL LAW NO. 1 – 2018

LOCAL LAW NO. 2 – 2018

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-u of the Tax Law, as amended by Chapter 125 of the Laws of 2016, 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, 2018, 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, 2018 to December 1, 2020.

Section 8. Effective Date

This local law shall become effective on the first day of December, 2018, 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: September 12, 2018.