

Repealed by Local Law No. 4 of 2020
LOCAL LAW NO. 1 OF 2020
COUNTY OF WASHINGTON, NEW YORK
By Supervisor Henke

A LOCAL LAW Imposing a Local Mortgage Recording Tax on Obligations Secured by a Mortgage on Real Property Situated Within the County of Washington

BE IT ENACTED by the Board of Supervisors of the County of Washington as follows:

SECTION 1: For the period commencing January 1, 2020, there is hereby imposed in the County of Washington a tax of \$.25 (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 Washington and recorded on or after the date upon which this local law takes effect and a tax of \$.25 (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.

SECTION 2: The balance of any moneys paid pursuant to this local law shall be deposited in the general fund of the County for expenditure on the support of community colleges in accordance with Article 126 of the Education Law.

SECTION 3: The tax imposed by this local law shall be administered, collected and paid as provided in Section 253 of the New York State Tax Law and shall be in addition to the taxes imposed by Section 253 of that law.

SECTION 4: This local law shall take effect only on the first day of a calendar month, provided a certified copy hereof is mailed by registered or certified mail to the New York State Commissioner of Taxation and Finance in Albany at least thirty (30) days prior to the date the local law shall take effect.

SECTION 5: Certified copies of this local law shall also be filed with the Washington County Clerk, The Secretary of State of the State of New York and the New York State Comptroller.