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(Use this form to file a Local Law with the Secretary of State)

Text of law should be given as amended. Do not include matter being eliminated and do not use italics or underlining to indicate new matter.

**COUNTY OF LEWIS**

Local Law No. 3 of the Year 2010

**A LOCAL LAW ESTABLISHING AN ADDITIONAL MORTGAGE TAX FOR  
MORTGAGES ON REAL PROPERTY SITUATED IN LEWIS COUNTY**

**BE IT ENACTED** by the Board of Legislators of the County of Lewis, as follows:

Section 1.     **PURPOSE.** The purpose of this local law is to impose a tax of twenty-five cents for each one hundred dollars of principal debt or obligation which is secured by a mortgage on real property situated in Lewis County and to provide for the administration of the same.

Section 2.     **AUTHORITY.** The Board of Legislators is authorized to adopt and/or amend the within local law pursuant to Tax Law § 253-h and by Municipal Home Rule Law § 10.

Section 3.     **ADDITIONAL MORTGAGE TAX.** In addition to any other tax, surcharge or fee as may be required, imposed, collected or received pursuant to any other general, special or local law upon the recording of a mortgage on real property situated in Lewis County, the Lewis County Clerk is hereby authorized and empowered to impose and receive for the benefit of Lewis County, the following tax:

A. A 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 Lewis County and recorded on or after the 1<sup>st</sup> day of November, 2010.

B. In the event that the principal debt or obligation which is or by any contingency may be secured by such mortgage is less than one hundred dollars a tax of twenty-five cents on such mortgage shall be imposed.

Section 4.     **ADMINISTRATION.** The taxes imposed under the authority of this local law shall be administered and collected in the same manner as the taxes imposed under subdivision one of section two hundred fifty-three and paragraph (b) of subdivision one of section two hundred fifty-five of the Tax Law. Furthermore, the provisions of subdivisions two, three and five

of section two hundred fifty-three-h of the Tax Law are hereby incorporated herein and shall apply with the same force and effect as if those provisions had been set forth in full in this section.

Section 5. EXPIRATION. This local law shall expire and be of no further force and effect on October 31, 2013, provided that the Board of Legislators may adopt and enact one or more subsequent local laws to continue or extend the taxes imposed by this local law provided that each such subsequent local law may continue the within tax for a period not to exceed three years each.

Section 6. This local law shall take effect upon filing with the Secretary of State and upon compliance with all other requirements of law.

(Complete the Certification in the Paragraph that applies to the filing of this Local Law and strike out that which is not applicable).

**1. (Final Adoption by Local Legislative Body Only.)**

I hereby certify that the Local Law annexed hereto, designated as Local Law No. 3 of 2010, of the County of Lewis was duly passed by the Lewis County Board of Legislators on October 5, 2010, in accordance with the applicable provisions of law.

**~~2. (Passage by Local Legislative Body with Approval, No Disapproval or Repassage After Disapproval by the Elective Chief Executive Officer\*).~~**

~~I hereby certify that the Local Law annexed hereto, designated as Local Law No. \_\_\_\_\_ of 20\_\_, of the County, City, Town, Village of \_\_\_\_\_ was duly passed by the \_\_\_\_\_ on \_\_\_\_\_, 20\_\_, and was approved, not disapproved, repassed after disapproval, by the \_\_\_\_\_, and was deemed duly adopted on \_\_\_\_\_, 20\_\_, in accordance with the applicable provisions of law.~~

**~~3. (Final Adoption by Referendum.)~~**

~~I hereby certify that the Local Law annexed hereto, designated as Local Law No. \_\_\_\_\_ of 20\_\_, of the County, City, Town, Village of \_\_\_\_\_ was duly passed by the \_\_\_\_\_ on \_\_\_\_\_, 20\_\_, and was approved, not disapproved, repassed after disapproval, by the \_\_\_\_\_ on \_\_\_\_\_, 20\_\_. Such Local Law was submitted to the people by reason of a mandatory/permissive referendum, and received the affirmative vote of a majority of the qualified electors voting thereon at the general/special/annual election held on \_\_\_\_\_, 20\_\_, in accordance with the applicable provisions of law.~~

\* Elective Chief Executive Officer means or includes the chief executive officer of a county elected on a county-wide basis, or if there be none, the chairman of the county legislative body, the mayor of a city or village, or the supervisor of a town where such officer is vested with the power to approve or veto Local Laws or Ordinances.

**4. (Subject to a Permissive Referendum and Final Adoption Because No Valid Petition was Filed Requesting Referendum.)**

I hereby certify that the Local Law annexed hereto, designated as Local Law No. \_\_\_\_\_ of 2004, of the County of Lewis was duly passed by the Lewis County Board of Legislators on \_\_\_\_\_, 2004. Such Local Law was subject to permissive referendum and no valid petition requesting such referendum was filed as of \_\_\_\_\_, 2004, in accordance with the applicable provisions of law.

**5. (City Local Law Concerning Charter Revision Proposed by Petition.)**

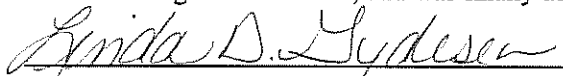
I hereby certify that the Local Law annexed hereto, designated as Local Law No. \_\_\_\_\_ of 20\_\_\_\_, of the City of \_\_\_\_\_ having been submitted to referendum pursuant to the provisions of Section (36)(37) of the Municipal Home Rule Law, and having received the affirmative vote of a majority of the qualified electors of such city voting thereon at the special/general election held on \_\_\_\_\_, 20\_\_\_\_, became operative.

**6. (County Local Law Concerning Adoption of Charter.)**

I hereby certify that the Local Law annexed hereto, designated as Local Law No. \_\_\_\_\_ of 20\_\_\_\_, of the County of \_\_\_\_\_, State of New York, having been submitted to the electors at the General Election of November \_\_\_\_\_, 20\_\_\_\_, pursuant to the subdivisions 5 and 7 of Section 33 of the Municipal Home Rule Law, and having received the affirmative vote of a majority of the qualified electors of the cities of said county as a unit and of a majority of the qualified electors of the towns of said county considered as a unit voting at said general election, became operative.

**(If any other authorized form of final adoption has been followed, please provide an appropriate certification).**

I further certify that I have compared the preceding Local Law with the original on file in this office and that the same is a correct transcript therefrom and of the whole of such original Local Law, and was finally adopted in the manner indicated in Paragraph 1, above.



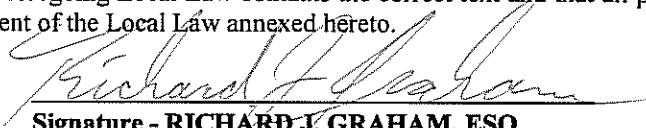
**Clerk of the Lewis County Board of Legislators Clerk or  
officer designated by local legislative body  
LINDA D. GYDESEN, DEPUTY CLERK  
Dated: October 15, 2010.**

(Seal)

**(Certification to be executed by County Attorney, Corporation Counsel, Town Attorney, Village Attorney or other authorized Attorney of locality.)**

**STATE OF NEW YORK )  
COUNTY OF LEWIS ) ss:**

I, the undersigned, hereby certify that the foregoing Local Law contains the correct text and that all proper proceedings have been had or taken for the enactment of the Local Law annexed hereto.



**Signature - RICHARD J. GRAHAM, ESQ.  
LEWIS COUNTY ATTORNEY  
County of Lewis  
Dated: October 15, 2010.**