



# CATTARAUGUS COUNTY

John R. Searles, County Administrator

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The Legislature of Cattaraugus County will meet in adjourned session at the County Center, Little Valley, New York, on **Wednesday, February 13, 2019**, for the transaction of such business as may properly come before the meeting.

Contingent Fund Balance: \$173,230

- 4:00 p.m. CALL TO ORDER
- ROLL CALL
- INVOCATION
- PLEDGE OF ALLEGIANCE
- COMMUNICATIONS
- PRIVILEGE OF THE FLOOR
  - *Public Hearing - Local Law Number 1-2019*
- MINUTES OF PREVIOUS MEETING
- RESOLUTIONS/MOTIONS/NOTICES READY FOR ACTION
- RESOLUTIONS – IMMEDIATE CONSIDERATION
- UNFINISHED BUSINESS
- ADJOURNMENT

**ACT NO.**

**LOCAL LAW NOT READY FOR FINAL ACTION**

65-19 Mr. Snyder, Sr.  
 LOCAL LAW 1-2019 - A LOCAL LAW IMPOSING AN ADDITIONAL MORTGAGE RECORDING TAX WITHIN THE COUNTY OF CATTARAUGUS

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**RESOLUTIONS READY FOR ACTION**

62-19 Mr. Breton, Mr. Snyder, Sr., and Mrs. Vickman  
 DIRECTING COUNTY TREASURER TO ISSUE CERTIFICATE OF RESTORATION VILLAGE OF ELLICOTTVILLE  
*Referred at 1/23/19 Board Meeting to Finance and County Operations/Public Safety*  
 Approved by 7 Finance and 7 County Operations/Public Safety

79-19 Mr. Snyder, Sr.  
 APPOINTMENT TO CATTARAUGUS COUNTY ETHICS BOARD  
***Additional sponsors: Mrs. Labuhn and Mr. Padlo***  
 Approved by 7 Finance and 7 County Operations/Public Safety

80-19 Mr. Giardini and Mr. Helmich  
 ADJUSTING VARIOUS APPROPRIATION ACCOUNTS (Department of Nursing Homes-Olean and Machias)  
 Approved by 7 Finance, 7 Human Services and 7 Public Works

- 81-19 Mr. Giardini and Mr. Helmich  
BID ACCEPTANCE FOR CRUSHED STONE, ROCK RIP RAP, CONCRETE CATCH BASINS, PORTLAND CEMENT CONCRETE, FLEXIBLE CONCRETE MATS, GEOTEXTILE FABRIC AND PROCESSED GRAVEL (Department of Public Works)  
Approved by 7 Finance and 7 Public Works
- 82-19 Mr. Giardini and Mr. Helmich  
BID ACCEPTANCE FOR BRIDGE STRUCTURAL STEEL (Department of Public Works)  
Approved by 7 Finance and 7 Public Works
- 83-19 Mr. Giardini and Mr. Helmich  
BID ACCEPTANCE FOR CORRUGATED BEAM GUIDE RAILING, BOX BEAM AND CABLE GUIDE RAILING, BRIDGE AND CULVERT POST, BRIDGE RAILING AND TRANSITION SECTIONS (Department of Public Works)  
Approved by 7 Finance and 7 Public Works
- 84-19 Mr. Snyder, Sr., Ms. Vickman and Mrs. Labuhn  
LOCAL LAW NUMBER 2-2019 - A LOCAL LAW AMENDING LOCAL LAW NUMBER 5-1985 (INTRO NUMBER 10-1985), AS AMENDED, REGARDING THE POSITION OF COUNTY ADMINISTRATOR  
***Additional sponsors: Ms. Hastings and Mr. Padlo***  
Approved by 7 Finance and 5 Labor Relations
- 85-19 Mr. Snyder, Ms. Vickman and Mrs. Labuhn  
AUTHORIZING PUBLIC HEARING ON LOCAL LAW NUMBER 2-2019  
***Additional sponsor: Mr. Padlo***  
Approved by 7 Finance and 5 Labor Relations

**LOCAL LAW NUMBER 1-2019  
COUNTY OF CATTARAUGUS, NEW YORK**

Pursuant to Chapter 98 of the Laws of 2009 and Section 253-x of the Tax Law.

**A LOCAL LAW IMPOSING AN ADDITIONAL MORTGAGE RECORDING TAX  
WITHIN THE COUNTY OF CATTARAUGUS**

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

SECTION 1. Legislative Intent. It is the intent of this Local Law to impose an additional mortgage recording tax.

SECTION 2. Imposition of Tax. Effective December 1, 2018 and terminating December 1, 2021, there is hereby imposed, in the County of Cattaraugus, a tax of 25 cents 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 Cattaraugus County and recorded on or after December 1, 2018, and a tax of 25 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 \$100.

SECTION 3. Applicability. The taxes imposed under the authority of this section 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. Except as otherwise provided in this section, all the provisions of the Tax Law relating to or applicable to the administration and collection of the taxes imposed by such subdivisions shall apply to the taxes imposed under the authority of this section with such modifications as may be necessary to adapt such language to the tax so authorized. Such provisions shall apply with the same force and effect as if those provisions had been set forth in full in this section except to the extent that any provision is either inconsistent with a provision of this section or not relevant to the tax authorized by this section. For purposes of this section, any reference in the Tax Law to the tax or taxes imposed by the Tax Law shall be deemed to refer to a tax imposed pursuant to this section, and any reference to the phrase "within this state" shall be read as "within Cattaraugus County", unless a different meaning is clearly required.

SECTION 4. Real Property Located in More than One County. Where the real property covered by the mortgage subject to the tax imposed pursuant to the authority of this section is situated in this state but within and without the county imposing such tax, the amount of such tax due and payable to such county shall be determined in a manner similar to that prescribed in the first undesignated paragraph of section 260 of the Tax Law which concerns real property situated in two or more counties. Where such

property is situated both within such county and without the state, the amount due and payable to such county shall be determined in the manner prescribed in the second undesignated paragraph of such section 260 which concerns property situated within and without the state. Where real property is situated within and without the county imposing such tax, the recording officer of the jurisdiction in which the mortgage is first recorded shall be required to collect the taxes imposed pursuant to this section.

SECTION 5. Additional Taxes. A tax imposed pursuant to the authority of this section shall be in addition to the taxes imposed by section 253 of the Tax Law.

SECTION 6. Disposition of Taxes. Notwithstanding any provision of the Tax Law to the contrary, the balance of all moneys paid to the recording officer of the County of Cattaraugus during each month upon account of the tax imposed pursuant to the authority of this section, after deducting the necessary expenses of his or her office as provided in section 262 of the Tax Law, except taxes paid upon mortgages which under the provisions of this section or section 260 of the Tax Law are first to be apportioned by the commissioner, shall be paid over by such officer on or before the 10<sup>th</sup> day of each succeeding month to the treasurer of Cattaraugus County 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 Cattaraugus. 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 section or section 260 of the Tax Law are first to be apportioned by the commissioner, shall be paid over by the recording officer receiving the same as provided by the determination of the commissioner.

SECTION 7. Payment of Taxes. The tax imposed pursuant to this Local Law will be payable on the recording of each mortgage or real property subject to taxes thereunder. The tax will be paid to the recording officer of the county in which the real property or any part thereof is situated, except where real property is situated within and without the county, the recording officer of the county in which the mortgage is first recorded will collect the tax imposed by this Local Law. It will be the duty of the recording officer to endorse upon each mortgage a receipt for the amount paid. Any mortgage so endorsed may thereupon or thereafter be recorded by any recording officer and the receipt of the tax endorsed upon each mortgage will be recorded therewith. The record of the receipt will be conclusive proof that the amount of the tax stated therein has been paid upon the mortgage.

SECTION 8. Effective Date. This local law shall take effect immediately.

**DIRECTING COUNTY TREASURER TO ISSUE  
CERTIFICATE OF RESTORATION  
VILLAGE OF ELLICOTTVILLE**

Pursuant to Sections 1138 (4)(a) and 1138 (6)(d) of the Real Property Tax Law.

I. WHEREAS, certain parcels were withdrawn from the 2011 in rem tax foreclosure proceeding because of environmental issues affecting the property, and

II. WHEREAS, Act 459-2011 directed the County Treasurer to issue a Certificate of Prospective Cancellation on property located in the Village of Ellicottville, bearing Tax Map Number 55.043-1-33.1 owned by J & B Capital Partners, Inc., and

III. WHEREAS, it has been determined that the above parcel should be reinstated and restored to the taxable portion of the assessment roll, now, therefore, be it

I. RESOLVED, that the County Treasurer be, and hereby is, authorized and directed to reinstate the aforementioned parcel and issue a Certificate of Reinstatement with the Assessor and County Director of Real Property Tax Services, and be it further

II. RESOLVED, that the County Treasurer be, and hereby is authorized and directed to file a Certificate of Restoration with the Assessor and County Director of Real Property Tax Services, and be it further

III. RESOLVED, that, upon the filing of the aforementioned Certificate of Reinstatement and Restoration, the above-described parcel shall be reinstated and restored to the taxable portion of the assessment roll.