

County of Tioga

Local Law No. 4 of the Year 1984.

A Local Law Amending Local Law No. 1 of 1968 to restore former provisions for disposition of sales tax revenues not set aside for County purposes.

Be It Enacted by the Legislature of the County of Tioga as follows:

SECTION 1: PURPOSE

The purpose of this local law is to restore to the Tioga County Sales Tax Law, as it is embodied in several local laws enacted since 1968, the provisions set out in Section 1262 of the Tax Law of the State of New York for disposition of revenues not set aside for county purposes, which provisions were set forth in Section 14(b) of Local Law No. 1 of 1968 following its amendment by Section 9 of Local Law No. 4 of 1971 but were deleted by Section 2(E) of Local Law No. 1 of 1984.

SECTION 2: AMENDMENT OF SECTION 14(B) OF LOCAL LAW NO. 1 OF 1968

Subdivision (b) of Section 14 of Local Law No. 1 of 1968 as amended by Section 9 of Local Law No. 4 of 1971 and Section 2(E) of Local Law No. 1 of 1984 is hereby amended to read as follows:

(B) The remainder of such monies shall be allocated quarterly to the towns by proportion to their respective populations, determined in accordance with the latest decennial federal census or special population census taken pursuant to section twenty of the general municipal law, completed and published prior to the end of the quarter for which the allocation is made, which special census must include the entire area of the county. The amount so allocated to the towns shall be applied first to reduce county taxes levied upon real property in the several towns. Any balance remaining shall then be applied to reduce general town taxes levied upon real property. Any town, by local law, ordinance or resolution, however, may provide that the amounts which would be so applied to reduce the county taxes and general town taxes levied upon real property in such town shall be paid directly to such town to be used for any town purpose. If any village, by local law, ordinance or

resolution shall so provide, the amounts which would be so applied to reduce the county and general town taxes levied upon real property in such village shall be paid directly to such village in lieu of such tax reduction. Where any village has elected to be paid directly as provided in this subdivision, the amount to be paid to such village shall be determined by the ratio that the full valuation of real property in the village or portion thereof within the town in which such village is located bears to the full valuation of real property in the entire town. If a village wholly or partially within a town has so elected to be paid directly, but the town in which such village is located has not so elected, the amount allocated to the town in which such village is wholly or partially situated shall be applied to reduce county taxes and general town taxes in the area of the town outside such village. If the amount allocated to a town exceeds the amount of the county taxes and general town taxes levied upon real property in the town, the excess shall be apportioned between the town and each village, if any, wholly or partially situated therein, in the ratios that the full valuation of real property in each such village or portion thereof within the town, and the full valuation of real property in the portion of the town outside of such village or villages, respectively, bear to the aggregate full valuation of the entire town. The share of each such village shall be paid directly to such village. The share of the town shall be applied, first, to reduce taxes levied for part-town activities, and any balance remaining shall be paid directly to the town, to be used for part-town activities. The amount to be applied in reduction of county taxes and general town taxes in each town shall be determined on the basis of the respective populations of the several towns in such county, determined in accordance with the latest federal census or special population census taken pursuant to section twenty of the general municipal law, completed and published prior to the end of the quarter for which the allocation is made, which special census must include the entire area of the county.

Any local law, ordinance or resolution enacted by a town or village pursuant to this subdivision shall only be effective for the calendar year or years subsequent to this enactment and, further, shall only be effective if it is mailed by registered or certified mail to the chief fiscal officer of the county before the first day of September preceding the calendar year which the election is made by such local law, ordinance or resolution. Such local law, ordinance or resolution shall remain in effect for subsequent calendar years until rescinded by local law, ordinance or resolution, but the enactment shall rescind the election only if it is mailed, in the same manner already provided for in this subdivision, to the chief fiscal officer of the county before the first day of September preceding the calendar year for which the rescission is to apply.

SECTION 3: EFFECTIVE DATE

This law shall take effect on September 1, 1984.

(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. 4 of 1984 of the (County) of Tioga was duly passed by the Tioga County Legislature on August 13, 1984, 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 19 of the (County) (City) (Town) (Village) of was duly passed by the on , 19 , and was (approved)(not disapproved)(repassed after disapproval) by the on and was deemed duly adopted on , 19 , 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 19 of the (County)(City)(Town)(Village) of was duly passed by the on , 19 , and was (approved)(not disapproved)(repassed after disapproval) by the on , 19 . 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 , 19 , in accordance with the applicable provisions of law.

4. (Subject to 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 19 of the (County)(City)(Town)(Village) of was duly passed by the on , 19 , and was (approved)(not disapproved)(repassed after disapproval) by the on , 19 . Such local law was subject to permissive referendum and no valid petition requesting such referendum was filed as of , 19 , 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 19 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 , 19 , become operative.

*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.

6. (County local law concerning adoption of Charter.)

I hereby certify that the local law annexed hereto, designated as local law No. _____ of 19 _____ of the County of _____, State of New York, having been submitted to the electors at the General Election of November _____, 19 _____, pursuant to 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 County legislative body, City, Town or Village Clerk or officer designated by local legislative body

(Seal)

Date:

(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 Tioga

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

Title

County of Tioga

City

Town

Village

Date: