

**LIVINGSTON COUNTY BOARD OF SUPERVISORS
ADOPTION OF LOCAL LAW**

**LOCAL LAW NO. 5-2025 EXTENDING THE ADDITIONAL MORTGAGE
RECORDING TAX WITHIN THE COUNTY OF LIVINGSTON**

Be it enacted by the Board of Supervisors of the County of Livingston as follows:

Section 1. Purpose and Intent

The purpose of this law is to authorize the County of Livingston, pursuant to the provisions of Section 253-y of the New York State Tax Law, to impose an Additional Mortgage Recording Tax.

Section 2. Imposition of Tax

For the period beginning December 1, 2025 and ending December 1, 2027, unless further extended by Local Law of the Board of Supervisors, there is hereby imposed, in the County of Livingston, a tax of \$0.25 for each \$100.00, 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 Livingston and recorded on or after December 1, 2025 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.

Section 3. Applicability

The taxes imposed under the authority of this law shall be administered and collected in the same manner as the taxes imposed under Subdivision 1 of Section 253 of the Tax Law and Paragraph (b) of Subdivision 1 of Section 255 of the Tax Law.

Section 4. Additional Mortgage Recording Tax

A tax imposed pursuant to this law shall be in addition to the taxes imposed by Section 253 of the Tax Law.

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 law is situated in the State of New York but within and without the County of Livingston, the amount of such tax due and payable to the County shall be determined in a manner similar to that prescribed in Paragraph 1 of Section 260 of the Tax Law. Where such property is situated within and without the County, the recording officer of the jurisdiction in which the mortgage is first recorded shall be required to collect the taxes imposed herein.

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 Livingston during each month upon account of the tax imposed pursuant to this local law, after deduction of 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 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 Livingston 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 Livingston 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 Section 253-y of the Tax 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 same as provided by the determination of said Commissioner of Taxation and Finance.

Section 7. Payment of Tax

The tax imposed pursuant to this 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, except where real property is situated within and without the County of Livingston, the recording officer of the county in which the mortgage is first recorded shall collect the tax imposed by this law. 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 for 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 8. Effective Date

This local law shall take effect December 1, 2025, provided a certified copy thereof is mailed by registered or certified mail to the New York State Commissioner of Taxation and Finance at least 30 days prior to such date. Certified copies of this local law shall also be filed with the Livingston County Clerk, the Secretary of State, and the State Comptroller within five (5) days after the date it is duly enacted.

Dated at Geneseo, New York
August 27, 2025 (Introduced)
September 10, 2025 (Adopted)
Michele R. Rees, CBLC, IIMC-CMC
Clerk of the Board