

# Local Law Filing

(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
- City of Saratoga
- Town
- Village

**FILED  
STATE RECORDS**

**AUG 14 2012**

Local Law No. 1 of the year 20 12

**DEPARTMENT OF STATE**

A local law A Local Law establishing truth in  
(Insert Title)  
Taxation in Saratoga County

Be it enacted by the Board of Supervisors of the  
(Name of Legislative Body)

- County
- City of Saratoga as follows:
- Town
- Village

(Delete this line of text and enter text of local law here)

*(Please see attached)*

(If additional space is needed, attach pages the same size as this sheet, and number each.)

7/17/12

RESOLUTION 151 - 12

Introduced by Supervisors Sausville, Daly, Lewza, Raymond, Richardson, Rowland and Yepsen

ADOPTING A LOCAL LAW IDENTIFIED AS INTRODUCTORY NO. 1,  
PRINT NO. 1 OF 2012, ENTITLED "A LOCAL LAW ESTABLISHING  
TRUTH IN TAXATION IN SARATOGA COUNTY"

WHEREAS, Resolution 124-12 introduced and presented a proposed Local Law identified as Introductory No. 1, Print No. 1 of 2012, to this Board of Supervisors and scheduled a public hearing thereon for July 11, 2012 at 4:55 P.M. in the Meeting Room of the Saratoga County Board of Supervisors, 40 McMaster Street, Ballston Spa, New York; and

WHEREAS, notice of that public hearing was duly published and posted as required by law; and

WHEREAS, the scheduled public hearing was held and all persons appearing or desiring to be heard have been heard by this Board; now, therefore, be it

RESOLVED, that this Board of Supervisors, on this 17<sup>th</sup> day of July, 2012 hereby adopts a Local Law identified as Introductory No. 1, Print No. 1 of 2012, as set forth in the annexed Schedule A.

BUDGET IMPACT STATEMENT: No budget impact.

COUNTY OF SARATOGA  
LOCAL LAW 1 - 2012

A LOCAL LAW ESTABLISHING TRUTH  
IN TAXATION IN SARATOGA COUNTY

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

SECTION 1. Legislative Intent and Purpose.

- A. It is the intent of this law to provide a legal mechanism to ensure that citizens receive accurate County property tax bill information and County budget information on an annual basis.
- B. The provision of accurate County tax bill information should include information as to local tax rates and the taxing jurisdictions, as well as a summary of key financial impacts of State and Federal mandates included in the tax bill.

SECTION 2. Annual Property Tax Bill Data. The County Administrator and County Director of Real Property Tax Services are hereby directed to identify the portion of each annual property tax bill resulting from State and Federal mandates, which may include, by way of example only, such mandates as the NYS Medicaid Mandate, NYS Welfare Mandate, and NYS Mandates (other key or important mandates as determined by such officers) within either the taxing purpose section of each such bill or at such other location on each such bill as the County Administrator and County Director of Real Property Tax Services shall deem appropriate. The identification of such portion of the tax bill shall be done in a manner reasonably calculated to provide apportionment figures that are as accurate as possible.

SECTION 3. Tax Bill Flyer. The County Administrator and County Director of Real Property Tax Services are hereby authorized and directed to take any and all action necessary to cause a Tax Bill Flyer summarizing financial information regarding state and federal mandates to either: be included as an enclosure with each annual property tax bill; be posted on County's website; be distributed in sufficient quantity to local Town and City Tax Collectors who shall make said Flyers available for anyone wishing to pick-up a copy; be disseminated in any other manner authorized pursuant to resolution adopted by the Saratoga County Board of Supervisors; or be distributed by any combination of the foregoing.

The Tax Bill Flyer may include, but shall not be limited to, the following sections:

- a. Standard statement defining mandates included, which may include an explanation that some mandated amounts are approximate or qualified, and that all mandates may not be identified, if such be the case.
- b. Narrative summary of key financial impacts of State and Federal mandates.
- c. A chart illustrating mandated portions of the Saratoga County Budget.

- d. A list of all names, addresses and contact information of the Governor and federal and state legislators representing areas of the County of Saratoga.

Said Flyer shall be presented to the Board of Supervisors concurrently with the presentation of the tentative budget and shall be approved by the Board at a meeting of the Board during the month of November. Failure to approve the contents of said Flyer shall not affect the validity of the budget as approved or any assessments levied as a result of said budget. Failure to include such a flyer shall not act to invalidate any budget as duly adopted or affect any assessments levied as a result of said budget.

SECTION 4. Procedure. The procedures required by this local law shall be carried out in addition to, and in accordance with, other annual tax billing procedures existent within the County of Saratoga.

SECTION 5. Effective Date. This law shall take effect upon the filing thereof in the Office of the Secretary of State of the State of New York pursuant to Section 27 of Municipal Home Rule Law.

SECTION 6. Incorporation Into County Code. Upon its effective date as provided in Section 5 herein, this Local law shall become incorporated into the Code of Saratoga County and made a part thereof.

(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. 1 of 20 12 of the (County)(City)(Town)(Village) of Saratoga was duly passed by the Board of Supervisors on July 17 20 12, in accordance with the applicable provisions of law.  
(Name of Legislative Body)

**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 approved) (Name of Legislative Body) (repassed after disapproval) by the \_\_\_\_\_ and was deemed duly adopted (Elective Chief Executive Officer\*) 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 approved) (Name of Legislative Body) (repassed after disapproval) by the \_\_\_\_\_ on \_\_\_\_\_ 20 \_\_\_\_\_. (Elective Chief Executive Officer\*)

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.

**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 20 \_\_\_\_\_ of the (County)(City)(Town)(Village) of \_\_\_\_\_ was duly passed by the \_\_\_\_\_ on \_\_\_\_\_ 20 \_\_\_\_\_, and was (approved)(not approved) (Name of Legislative Body) (repassed after disapproval) by the \_\_\_\_\_ on \_\_\_\_\_ 20 \_\_\_\_\_. Such local law was subject to permissive referendum and no valid petition requesting such referendum was filed as of \_\_\_\_\_ 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 chairperson 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.

**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 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 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 \_\_\_\_\_, above.

Amelia A. Hargrave  
Clerk of the county legislative body, ~~City~~ Town or Village Clerk or officer designated by local legislative body

Date: August 7, 2012

(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 New York

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.

Stephen M. Dorsey  
Signature Stephen M. Dorsey  
County Attorney  
Title

County  
City of Saratoga  
Town  
Village

Date: 8/8/12