

**COUNTY OF WARREN
LAW NO. 6 OF 2011**

**A LOCAL LAW ENTITLED “A TRUTH IN TAXATION LOCAL LAW TO DELINEATE
STATE MANDATES AND PROPERTY TAXES”**

BE IT ENACTED, by the Board of Supervisors of the County of Warren, New York,
as follows:

SECTION 1. Title: This Local Law shall be known and may be cited as “A Truth in Taxation Local Law to Delineate State Mandates and Property Taxes”.

SECTION 2. Legislative Findings and Purpose: It is generally recognized that taxpayers have a substantial interest in receiving complete tax bill information. Part of having complete Tax Bill information should include local tax rates and the taxing jurisdictions as well as a narrative summary of key financial impacts of State and Federal mandates included in the tax bill. It is the intent of this law to provide a legal mechanism to ensure that citizens receive such information to have as clear and complete understanding as possible as to what their real property taxes pay for.

SECTION 3. Annual Property Tax Bill Data: The Budget Officer, County Administrator and Real Property Tax Director are hereby directed to identify the portion of each annual property tax bill resulting from the NYS Medicaid Mandate, NYS Welfare Mandate and NYS Mandates (other key or important mandates as determined by such officers). The portion shall be as accurately identified or approximated as reasonably as possible.

SECTION 4. Tax Bill Flyer: The Budget Officer, County Administrator and Real Property Tax Director are hereby authorized and directed to take any and all action necessary to cause a Tax Bill Flyer summarizing financial information regarding selected state and federal mandates to be included as an enclosure with each annual property tax bill. The Tax Bill Flyer shall include the following sections:

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

SECTION 5. 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 Warren.

SECTION 6. Effective Date: This law shall become effective 30 days from the date of its enactment.