

**COUNTY OF WARREN
LOCAL LAW NO. 5 OF 2014**

**A LOCAL LAW AMENDING LOCAL LAW NO. 10 OF 2011 IN RELATION TO THE IMPOSITION
OF AN ADDITIONAL MORTGAGE RECORDING TAX IN WARREN COUNTY TO AMEND
SECTION 3 TO PROVIDE THAT THE LOCAL LAW SHALL REMAIN IN EFFECT UNTIL
DECEMBER 1, 2016**

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

SECTION 1. Title and Statement of Intent: This Local Law shall be titled "A Local Law Amending Local Law No. 10 of 2011 in Relation to the Imposition of an Additional Mortgage Recording Tax in Warren County to amend SECTION 3 to provide that the Local Law shall Remain in Effect Until December 1, 2016". The intent is to allow such Local Law to remain in full force and effect for two additional years until December 1, 2016. The authority to amend SECTION 3 of this Local Law exists by virtue of Chapter 224 of the Laws of 2014, enacted to amend Chapter 397 of the Laws of 2011 relating to authorizing the County of Warren to impose an additional mortgage recording tax in relation to extending the effectiveness thereof.

SECTION 2. Amendment of Local Law: SECTION 3 of Local Law No. 10 of 2011 is amended to delete an ending date of December 1, 2014 and extending the effectiveness of the Local Law until December 1, 2016 and shall read as follows:

"Imposition of tax for the period commencing December 1, 2014 and ending December 1, 2016, unless further extended by Local Law of the Board of Supervisors, there is hereby imposed, in the County of Warren, a tax of twenty-five cents (\$0.25) for each one hundred dollars (\$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 the County of Warren and recorded on or after December 1, 2014, and a tax of twenty-five cents (\$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 one hundred dollars (\$100).

SECTION 3. Effective Local Law: This Local Law shall remain in full force and effect until December 1, 2016.

SECTION 4. Severability: If any provisions of this Local Law or the application thereof to any person or circumstances shall be held invalid the remainder of this Local Law and the application of such provision to other persons or circumstances shall not be affected thereby.

SECTION 5. Effective Date: This Local Law shall take effect upon filing in the Office of the Secretary of State, but more specifically on December 1, 2014 as prescribed by New York State Tax Law §253-w(6).