



subdivision one of Section 255 of the Tax Law. All the provisions of Article 11 of the Tax Law relating to or applicable to the administration and collection of the taxes imposed by such subdivisions shall apply to the taxes imposed by this Local Law.

**SECTION 5. REAL PROPERTY LOCATED IN MORE THAN ONE COUNTY OR STATE.**

Where the real property covered by the mortgage subject to the tax imposed pursuant to this Local Law is situated in this state but within and without Greene County, the amount of such tax due and payable to Greene County shall be determined in a manner similar to that prescribed in the first undesignated paragraph of Section 260 of the Tax Law which concerns real property situated in two or more counties. Where such property is situated both within Greene County and without the state, the amount due and payable to Greene County shall be determined in the manner prescribed in the second undesignated paragraph of such Section 260 which concerns property situated within and without the State. Where real property is situated within and without Greene County, the recording officer of the jurisdiction in which the mortgage is first recorded shall be required to collect the taxes imposed pursuant to this section.

**SECTION 6. ADDITIONAL MORTGAGE RECORDING TAX.** The tax imposed pursuant to this Local Law shall be in addition to the taxes imposed by Section 253 of the Tax Law.

**SECTION 7. 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 Greene during each month upon account of the tax imposed pursuant to this Local Law, after deducting the necessary expenses of his or her office as provided in Section 262 of the Tax Law, shall be paid over by such officer on or before the tenth day of each succeeding month to the Treasurer of Greene County 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 Greene. Notwithstanding the provisions of the preceding sentence, the tax so imposed and paid upon mortgages covering real property situated in two or more counties, under 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 the recording officer receiving the same as provided by the determination of the New York State Commissioner of Taxation and Finance.

**SECTION 8. PAYMENT OF TAXES.** The tax imposed pursuant to this Local 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, the recording officer of the county in which the mortgage is first recorded shall collect the tax imposed by this Local 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 of 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 9. EFFECTIVE DATE.** This Local Law shall take effect on December 1<sup>st</sup>, 2023, provided that a certified copy thereof is mailed by registered or certified mail to the Commissioner of the New York State Department of Taxation and Finance at the Commissioner's Office in Albany at least 30 days prior to the date this Local Law shall take effect. Certified copies of this Local Law shall also be filed with the Greene County Clerk, the Secretary of State, and the State Comptroller within 5 days after the Local Law is duly enacted and this Local Law shall be deemed to be duly enacted upon its date of adoption by the Greene County Legislature.

**SECTION 10. EXPIRATION DATE.** This Local Law expires December 1, 2025.

(10,000)  
Ayes 14 Noes 0 Absent 0

APPROVED AS TO FORM  
EDWARD I. KAPLAN, ESQ.  
GREENE COUNTY ATTORNEY