

Proposed Local Law No. 9 Of 2012

County of Ulster

A Local Law Entitled “Taxation Transparency Act”

BE IT ENACTED, by the Legislature of the County of Ulster, as follows:

SECTION 1. TITLE.

This Local Law shall be known and may be cited as the “Taxation Transparency Act.”

SECTION 2. LEGISLATIVE FINDINGS AND PURPOSE.

It is generally recognized that property taxpayers have a substantial interest in receiving complete tax bill information. Part of having complete information should include a description of major programs funded by the County as well as a summary of the impact that State mandates have on property taxes. It is the intent of this law to provide a tax bill flyer to be inserted with the annual tax bill to ensure that the citizens of Ulster County receive such information in as clear and as complete a way as possible to assist their understanding as to what their real property taxes pay for.

SECTION 3. COUNTY TAX BILL FLYER.

The County Executive is hereby authorized to take any and all action necessary to cause a Tax Bill Flyer summarizing County budget information and the impact that State mandates have on the County tax levy to be included as an enclosure with each annual property tax bill. The Tax Bill Flyer shall include the following sections:

- a. Summary of revenues and expenses included in the County budget, including a tabulation and/or graphical depiction of major cost centers and the respective percentage of total spending of each item.
- b. Standard statement defining State mandates 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.
- c. Narrative and/or graphical summary of financial impacts of identified State mandates and the percentage of total spending that these mandates represent.

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- d. Other information deemed necessary by the County Executive to implement this Local Law.

SECTION 4. OPTIONAL TOWN TAX BILL FLYER.

A Town may, by Local Law, request that the County include a Town Tax Bill Flyer summarizing Town budget information and the impact that State mandates have on the Town tax levy to be included as an enclosure with each annual property tax bill. The County Executive is authorized to develop a uniform Town Tax Bill Flyer template that shall include the following sections:

- a. Summary of revenues and expenses included in the Town’s budget, including a tabulation and/or graphical depiction of major cost centers and the respective percentage of total spending of each item.
- b. Standard statement defining State mandates 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.
- c. Narrative and/or graphical summary of financial impacts of identified State mandates and the percentage of total spending that these mandates represent.
- d. Other information deemed necessary by the County Executive to implement this Local Law.

The County Executive is authorized to develop, with the advice of the Ulster County Association of Town Supervisors, procedures necessary to implement this section.

SECTION 4. PROCEDURE.

The County Executive shall submit proposed tax bill flyer templates to the Ways and Means Committee, which shall approve on an annual basis. Should the Ways and Means Committee fail to take any action within 45 days of submission, the County Executive’s templates shall be deemed approved. The procedures required by this local law shall be carried out in addition to, and in accordance with, other annual tax billing procedures existing within the County of Ulster.

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SECTION 5. EFFECTIVE DATE.

This local law shall take effect upon filing with the Secretary of State.