

Local Law No. 8 Of 2012

County of Ulster

A Local Law Entitled “Mandate And Taxation Information 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 “Mandate and Taxation Information 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 insert to be included 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 INFORMATION STATEMENT

The County Executive is hereby authorized to cause an information statement to be provided on County tax bill in bold, capitalized font of at least 14 point type, reading as follows:

The State of New York requires local governments to perform many functions and provide services without financial support. These State requirements or “unfunded State mandates” have a direct impact on local spending and represent a significant portion of the County and Town real property taxes that are due. Please see the notice enclosed with this tax bill for a more detailed explanation of the spending required by the State of New York and the impact on local property tax rates or visit the following website: <http://co.ulster.ny.us> or <http://www.co.ulster.ny.us/Legislature>

This statement shall be prominently displayed on the tax bill as a separate section and not included with any other information provided on the County tax bill.

The County Executive is hereby authorized to cause the County Tax Bill Insert required by Section 4 to be prominently posted on the County website.

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In the event the websites of the County or the County Legislature are changed, the website(s) otherwise listed in this Section shall change to reflect the new website(s).

SECTION 4. COUNTY TAX BILL INSERT.

The County Executive is hereby authorized to take any and all action necessary to cause a Tax Bill Insert 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 Insert 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.
- d. Other information deemed necessary by the County Executive to implement this Local Law.

SECTION 5. OPTIONAL TOWN TAX BILL INSERT.

A Town may, by Local Law, request that the County include a Town Tax Bill Insert summarizing Town budget information and the impact that State or County 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 Insert 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 or County 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.

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c. Narrative and/or graphical summary of financial impacts of identified State or County 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 and the Chairman of the Ways and Means Committee, or his or her designee, procedures necessary to implement this section.

SECTION 6. PROCEDURE.

The County Executive shall submit proposed tax bill insert 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. Nothing contained in this local law, or any amendments or regulations pertaining thereto, shall be construed to in any way affect, modify or alter in any manner whatsoever, the County tax levy, definition or description of the County tax levy, or calculation thereof.

SECTION 7. EFFECTIVE DATE.

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

Adopted by the County Legislature: August 14, 2012

Approved by the County Executive: September 11, 2012

Filed with New York State Department of State: September 24, 2012