



**Tompkins County Legislature**

Governor Daniel D. Tompkins Building  
Ithaca, NY 14850

Meeting: 12/19/17 05:30 PM

Department: County Clerk

Category: Fees

Functional Category: County Clerk

**SCHEDULED**

**RESOLUTION NO.**      *DOC ID: 7461*

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1    **To Amend Resolution No. 2017-9 of January 17, 2017 - Determination**  
2    **and Certification of County Clerk's Allowance - Annual Expenses for**  
3    **Administering Mortgage Tax**

4            WHEREAS, pursuant to Section 262 of the Tax Law, recording officers and treasurers are entitled to receive  
5 all their necessary expenses for purposes of administering mortgage taxes in their offices on approval and allowance  
6 by the New York State Tax Commission, and  
7

8            WHEREAS, the State Tax Commission, by resolution duly adopted July 1, 1946, did determine that such  
9 mortgage tax expenses be approved at the amount certified to the State Tax Commission by County Board of  
10 Representatives [Tompkins County Legislature] provided it is a reasonable and necessary allowance for such expenses,  
11 and  
12

13            WHEREAS, the County Clerk has conducted a cost analysis and has recommended that the allowance for  
14 mortgage tax expenses be increased from \$277,478 per annum to \$287,161 per annum, and  
15

16            WHEREAS, in addition, the Finance Director has conducted a cost analysis and has recommended that the  
17 allowance for the treasurer's expense for administering the mortgage tax be increased from \$15,000 per annum to  
18 \$20,000 per annum, now therefore be it  
19

20            RESOLVED, on recommendation of the Government Operations Committee, That the sum of \$287,161 per  
21 annum be, and the same hereby is, determined as a reasonable and necessary allowance of the Tompkins County Clerk,  
22 the recording officer of the County of Tompkins, for the hire of clerks and assistants and other expenses to assist in the  
23 administration of the mortgage recording tax law in her office, and that the sum of \$20,000 per annum be, and the  
24 same hereby is, determined as a reasonable and necessary allowance of the Tompkins County Finance Director, to  
25 assist in the administration of the mortgage tax funds, and that said sum of \$307,161 is hereby certified to the State  
26 Tax Commission as the reasonable and necessary allowance for such expenses,  
27

28            RESOLVED, further, That the Clerk of the Legislature is hereby directed to send a certified copy of this  
29 resolution, with her original signature thereon, to the State Tax Commission,  
30

31            RESOLVED, further, That this resolution shall take effect immediately.

32    **SEQR ACTION: TYPE II-20**