



NOTICE OF ADOPTION OF LOCAL LAW

The Genesee County Legislature adopted Local Law No. 3, Year 2023, amending Local Law 1 of the Year 2020 with regard to the imposition of a mortgage recording tax within the County of Genesee. Be it enacted, by the Genesee County Legislature, Batavia, New York as follows: Section 1. Section 1 of Local Law No. 1 of the year 2020 is hereby amended to read as follows:

Section 1. Imposition of Tax

Pursuant to Chapter 579 of the **Laws of 2004 for the period beginning November 1, 2023 and ending November 1, 2025**, there is hereby imposed, in the County of Genesee, a tax of \$0.25 for each \$100.00, and each remaining major fraction thereof of principal debt of obligation which is or under any contingency may be secured at the date of execution thereof, or at any time thereafter, by a mortgage or real property situated within the County of Genesee and recorded on or after November 1, 2023 and a tax of \$0.25 on such Mortgage if the principal debt or obligation which is or by an contingency may be secured by such mortgage is less than \$100.00.

Section 2. Effective Date

This local law shall take effect on **August 1, 2023** provided a certified copy thereof is mailed by registered or certified mail to the New York State Commissioner of Taxation and Finance at least 30 days prior to such date. Certified copies of this local law shall also be filed with the Genesee County Clerk, the Secretary of State and the State Comptroller within five days after the date it is duly enacted. Lisa K. Casey, Clerk of the Legislature. Dated July 19, 2023