

6/19/12

RESOLUTION 124 - 12

Introduced by Supervisors Sausville, Daly, Lewza, Raymond, Richardson, Rowland and Yepsen

INTRODUCING A PROPOSED LOCAL LAW IDENTIFIED AS  
INTRODUCTORY NO. 1, PRINT NO. 1 OF 2012, ENTITLED  
“A LOCAL LAW ESTABLISHING TRUTH IN TAXATION  
IN SARATOGA COUNTY” AND SETTING A DATE  
FOR A PUBLIC HEARING THEREON

WHEREAS, this Board of Supervisors desires to implement a legal mechanism by which Saratoga County property owners receive accurate County tax bill and County budget information delineating the true relationship between New York State mandates and County property taxes; and

WHEREAS, there exists a statewide movement to encourage counties to adopt “Truth in Taxation” local laws with the intention of creating a standard system to deliver property tax information to every taxpayer in the State of New York; and

WHEREAS, in addition to educating taxpayers as to how State and Federal mandates affect their annual County property tax bills, such Truth in Taxation local laws also seek to promote communications between taxpayers and the state officials responsible for a substantial portion of their property tax bills; and

WHEREAS, our Legislative and Research Committee has recommended that the County of Saratoga enact Truth in Taxation legislation in Saratoga County similar to that adopted by other counties in the State; now, therefore, be it

RESOLVED, that a proposed Local Law, identified as Introductory No. 1, Print No. 1 of 2012, entitled “A LOCAL LAW ESTABLISHING TRUTH IN TAXATION IN SARATOGA COUNTY”, is hereby introduced before this Saratoga County Board of Supervisors, and this Board of Supervisors shall hold a Public Hearing thereon on July 11, 2012 at 4:55 P.M. at the Meeting Room of the Saratoga County Board of Supervisors at 40 McMaster Street, Ballston Spa, New York, 12020, on the matter of the adoption of such proposed Local law, and the Clerk of the Board of Supervisors be and is hereby directed to give notice of such Public Hearing in the manner prescribed by law.

BUDGET IMPACT STATEMENT: No budget impact.

RES06-04-12LL

INTRODUCTORY NO. 1 OF 2012

PRINT NO. 1

INTRODUCED BY: Supervisors Sausville, Daly, Lewza, Raymond, Richardson,  
Rowland, and Yepsen

COUNTY OF SARATOGA  
LOCAL LAW - 2012

A LOCAL LAW ESTABLISHING TRUTH  
IN TAXATION IN SARATOGA COUNTY

BE IT ENACTED by the Saratoga County Board of Supervisors as follows:

SECTION 1. Legislative Intent and Purpose.

- A. It is the intent of this law to provide a legal mechanism to ensure that citizens receive accurate County property tax bill information and County budget information on an annual basis.
- B. The provision of accurate County tax bill information should include information as to local tax rates and the taxing jurisdictions, as well as a summary of key financial impacts of State and Federal mandates included in the tax bill.

SECTION 2. Annual Property Tax Bill Data. The County Administrator and County Director of Real Property Tax Services are hereby directed to identify the portion of each annual property tax bill resulting from *State and Federal mandates, which may include, by way of example only, such mandates as* the NYS Medicaid Mandate, NYS Welfare Mandate, and NYS Mandates (other key or important mandates as determined by such officers) within *either* the taxing purpose section of each such bill *or at such other location on each such bill as the County Administrator and County Director of Real Property Tax Services shall deem appropriate*. The identification of such portion of the tax bill shall be done in a manner reasonably calculated to provide apportionment figures that are as accurate as possible.

SECTION 3. Tax Bill Flyer. The County Administrator and County Director of Real Property Tax Services are hereby authorized and directed to take any and all action necessary to cause a Tax Bill Flyer summarizing financial information regarding state and federal mandates to either: be included as an enclosure with each annual property tax bill; be posted on County's website; be distributed in sufficient quantity to local Town and City Tax Collectors who shall make said Flyers available for anyone wishing to pick-up a copy; be disseminated in any other manner authorized pursuant to resolution adopted by the Saratoga County Board of Supervisors; or be distributed by any combination of the foregoing.

The Tax Bill Flyer may include, but shall not be limited to, the following sections:

- a. Standard statement defining mandates included, which may include an explanation that some mandated amounts are approximate or qualified, and that all mandates may not be identified, if such be the case.
- b. Narrative summary of key financial impacts of State and Federal mandates.
- c. A chart illustrating mandated portions of the Saratoga County Budget.
- d. A list of all names, addresses and contact information of the Governor and federal and state legislators representing areas of the County of Saratoga.

Said Flyer shall be presented to the Board of Supervisors concurrently with the presentation of the tentative budget and shall be approved by the Board at a meeting of the Board during the month of November. Failure to approve the contents of said Flyer shall not affect the validity of the budget as approved or any assessments levied as a result of said budget. Failure to include such a flyer shall not act to invalidate any budget as duly adopted or affect any assessments levied as a result of said budget.

SECTION 4. Procedure. The procedures required by this local law shall be carried out in addition to, and in accordance with, other annual tax billing procedures existent within the County of Saratoga.

SECTION 5. Effective Date. This law shall take effect upon the filing thereof in the Office of the Secretary of State of the State of New York pursuant to Section 27 of Municipal Home Rule Law.

SECTION 6. Incorporation Into County Code. Upon its effective date as provided in Section 5 herein, this Local law shall become incorporated into the Code of Saratoga County and made a part thereof.