Intro. Res. No. 1707-2009 Laid on Table 8/4/2009
Introduced by Presiding Officer, on request of the County Executive

RESOLUTION NO. 784 -2009, ADOPTING LOCAL LAW NO. 31 -2009, A LOCAL LAW REQUIRING DISCLOSURE OF THE METROPOLITAN COMMUTER TRANSPORTATION DISTRICT MOBILITY PAYROLL TAX ON REAL PROPERTY TAX BILLS

WHEREAS, there was duly presented and introduced to this County Legislature at a regular meeting held on August 4, 2009, a proposed local law entitled, **"A LOCAL LAW REQUIRING DISCLOSURE OF THE METROPOLITAN COMMUTER TRANSPORTATION DISTRICT MOBILITY PAYROLL TAX ON REAL PROPERTY TAX BILLS;"** and said local law in final form is the same as when presented and introduced; now, therefore be it

RESOLVED, that said local law be enacted in form as follows:

LOCAL LAW NO. 31 -2009, SUFFOLK COUNTY, NEW YORK

A LOCAL LAW REQUIRING DISCLOSURE OF THE METROPOLITAN COMMUTER TRANSPORTATION DISTRICT MOBILITY PAYROLL TAX ON REAL PROPERTY TAX BILLS

BE IT ENACTED BY THE COUNTY LEGISLATURE OF THE COUNTY OF SUFFOLK, as follows:

Section 1. Legislative Intent.

The Legislature finds that through no action of, and against the wishes of Suffolk County officials, the State Legislature and the Governor recently approved legislation mandating a Metropolitan Commuter Transportation District Mobility Tax.

The Legislature also finds that this tax will be calculated at a rate of $3.40 per $1,000.00 of payroll for the Counties of Suffolk, Dutchess, Nassau, Orange, Putnam, Rockland, and Westchester.

The Legislature also finds that this tax is an unfunded mandate levied against the taxpayers of this County at a time of economic recession. It imposes a real wealth transfer from Suffolk County to the State in the sum of approximately $4 million.

The Legislature also finds that pursuant to the authority of the Suffolk County Tax Act sections 11 and 21 and the Real Property Tax Law section 922, resolutions and local laws previously required that all ten Towns in Suffolk County set forth in the tax bill by separate line item the tax due for various items. Since this unfunded mandate takes money directly from Suffolk County taxpayers with no source of reimbursement or replenishment to any other Suffolk County fund or program, the Legislature also finds that it is in the public's interest to continue the policy of clearly accounting for tax dollars by requiring a line item on the County tax bill which illustrates the impact of this payroll tax on local real property taxes.

Therefore, the purpose of this law is to require the Towns' Receivers of Taxes to set forth on a separate line the tax due for all County funds attributable to the Metropolitan

Commuter Transportation District mobility tax bill to clarify that this shift of local money to the State is imposed by State lawmakers, and to illustrate the real property tax impact.

Section 2. Amendment.

Chapter 176 of the Administrative Local Laws of Suffolk County is hereby amended to add a new Article III as follows:

Chapter 176
Tax Notices and Billing

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Article III
Metropolitan Commuter Transportation
District Mobility Tax

A.) The real property tax bills prepared by the Receiver of Taxes of the ten (10) Towns of Suffolk County shall set forth as a separate item on the front of the tax bill, apart for all other County taxes, the proportionate aggregate amount of tax due for all County funds which is attributable to the Metropolitan Commuter Transportation District mobility tax. The tax should be next to the heading entitled: New York State MTA tax.

B.) The rear of the tax bill shall contain the following explanation of the Metropolitan Commuter Transportation District Mobility Tax:

> "New York State law added Article 23 to the Tax Law, which established the Metropolitan Commuter Transportation District Mobility Tax. This tax will be administered by the New York State Tax Department, and the proceeds from this tax will be distributed to the Metropolitan Transportation Authority."

C.) In the event that any Receiver of Taxes of the ten (10) Towns of Suffolk County willfully violates the provisions of this law by knowingly refusing to provide these separate tax bill lines, then the Town in which such Receiver of Taxes is so employed shall be ineligible for receipt of any form of financial aid or assistance from the County of Suffolk, (including Sewer Tax Stabilization monies authorized by Local Law No. 35-1999, "A Charter Law Adopting Common Sense Tax Stabilization Plan for Sewers, Environmental Protection, and County Taxpayers"), any program of County assistance or compensation for the printing of such tax bills, and transfers of real property or personal property to a Town within the County of Suffolk, for as long as such Town is out of compliance with this law. Funding for the printing of real property tax bills shall not be paid unless the County Department of Law has first approved the actual formatting of tax bills by the pertinent Town taxing jurisdiction as being in compliance with this law and only if the Legislative Office of Budget Review, in consultation with the Legislature's Counsel, certifies that tax bills are printed, and/or mailed by the

Receivers of Taxes in a format that is in compliance with this law and any subsequent amendments.

D.) In the event that the Legislative Office of Budget Review, in consultation with the Legislature's Counsel, certifies that tax bills are printed, and/or mailed by any of the Receivers of Taxes of the ten (10) Towns of Suffolk County in a format that does not comply with this law and any subsequent amendments, then the County Department of Audit and Control and the County Department of Finance and Taxation are hereby respectively authorized, empowered, and directed, under Sections 5-2(I) and 15-2(G) of the SUFFOLK COUNTY CHARTER, to decline to process for payment or actually pay any form of County financial assistance or County compensation that is 100 per cent County-funded (including Sewer Tax Stabilization monies authorized by Local Law No. 35-1999, "A Charter Law Adopting Common Sense Tax Stabilization Plan for Sewers, Environmental Protection, and County Taxpayers") to a Town within the County of Suffolk including, but not limited to, payments under Section 4-6(J) of the SUFFOLK COUNTY CHARTER.

Section 3. Applicability.

This law shall apply to all tax bills prepared on or after the effective date of this law.

Section 4. Severability.

If any clause, sentence, paragraph, subdivision, section, or part of this law or the application thereof to any person or circumstance shall be adjudged by any court of competent jurisdiction to be invalid or unconstitutional, such order or judgment shall not affect, impair, or invalidate the remainder hereof, but shall be confined in its operation to the clause, sentence, paragraph, subdivision, section, or part of this law, or in its application to the person or circumstance directly involved in the controversy in which such order or judgment shall be rendered.

Section 5. SEQRA Determination.

This Legislature, being the State Environmental Quality Review Act (SEQRA) lead agency, hereby finds and determines that this law constitutes a Type II action pursuant to Section 617.5(c)(20), (21), and/or (27) of Title 6 of the NEW YORK CODE OF RULES AND REGULATIONS (6 NYCRR) and within the meaning of Section 8-0109(2) of the NEW YORK ENVIRONMENTAL CONSERVATION LAW as a promulgation of regulations, rules, policies, procedures, and legislative decisions in connection with continuing agency administration, management and information collection. The Suffolk County Council on Environmental Quality (CEQ) is hereby directed to circulate any appropriate SEQRA notices of determination of non-applicability or non-significance in accordance with this law.

Section 6. Effective Date.

This law shall take effect immediately upon filing in the Office of the Secretary of State.

DATED: August 27, 2009

APPROVED BY:

County Executive of Suffolk County

Date: 9-8-09

After a public hearing duly held on September 8, 2009
Filed with the Secretary of State on September 15, 2009

LEGAL NOTICE

NOTICE IS HEREBY GIVEN that the Suffolk County Legislature has passed Introductory Resolution No. 1707-2009 and presented to me for approval Local Law No. – 2009, "A Local Law Requiring Disclosure of the Metropolitan Commuter Transportation District Mobility Payroll Tax on Real Property Tax Bills" which law requires that the real property tax bills prepared by the Receiver of Taxes of the ten (10) towns of Suffolk County shall set forth as a separate item on the front of the tax bill, apart from all other County taxes, the proportionate aggregate amount of tax due for all County funds which is attributable to the Metropolitan Commuter Transportation District mobility tax, and that the rear of the tax bill is to contain an explanation of the Metropolitan Commuter Transportation District mobility tax. Willful violation of this law by any of the (10) towns shall make that town ineligible for receipt of any form of financial aid or assistance from the County of Suffolk.

NOTICE IS FURTHER GIVEN that the County Executive will hold a public hearing on the aforesaid Local Law at 9:30 a.m., prevailing time, on September 8, 2009, in the Media Room at the H. Lee Dennison Building, 100 Veterans Memorial Highway, Hauppauge, New York, at which time all interested persons will be heard.

STEVE LEVY
Suffolk County Executive

DATED: Hauppauge, New York

SUFFOLK COUNTY
County Legislature
RIVERHEAD, NY

This is to Certify That I, TIM LAUBE, Clerk of the of the County of Suffolk, have compared the foregoing copy of resolution with the original resolution now on file in this office, and which was duly adopted by the County Legislature of said County, on August 27, 2009, and signed by the County Executive on September 8, 2009, after a public hearing duly held on September 8, 2009 and filed with the Secretary of State on September 15, 2009 and that the same is a true and correct transcript of said resolution and of the whole thereof.

In Witness Whereof, I have hereunto set my hand and the official Seal of the County Legislature of the County of Suffolk on

Tim Laube

Clerk of the County Legislature

Intro. Res. 1707 Res. No. 784 August 27, 2009

Motion:
Romaine, Schneiderman, Browning, Beedenbender, Losquadro
Eddington, Montano, Alden, Lindsay, Viloria-Fisher, Barraga,
Kennedy, Nowick, Horsley, Gregory, Stern, D'Amaro, Cooper

Co-Sponsors:
Romaine, Schneiderman, Browning, Beedenbender, Losquadro
Eddington, Montano, Alden, Lindsay, Viloria-Fisher, Barraga,
Kennedy, Nowick, Horsley, Gregory, Stern, D'Amaro, Cooper

Second:
Romaine, Schneiderman, Browning, Beedenbender, Losquadro
Eddington, Montano, Alden, Lindsay, Viloria-Fisher, Barraga,
Kennedy, Nowick, Horsley, Gregory, Stern, D'Amaro, Cooper

LD	Legislator	Yes	No	Abs	NP	R
1	Edward P. ROMAINE	✓				
2	Jay H. SCHNEIDERMAN	✓				
3	Kate M. BROWNING	✓				
4	Brian BEEDENBENDER	✓				
6	Daniel P. LOSQUADRO	✓				
7	Jack EDDINGTON	✓				
9	Ricardo MONTANO				✓	
10	Cameron ALDEN				✓	
11	Thomas F. BARRAGA	✓				
12	John M. KENNEDY, JR.		✓			
13	Lynne C. NOWICK				✓	
14	Wayne R. HORSLEY	✓				
15	DuWayne GREGORY	✓				
16	Steven H. STERN	✓				
17	Lou D'AMARO	✓				
18	Jon COOPER	✓				
5	Vivian VILORIA-FISHER, D.P.O.	✓				
8	William J. LINDSAY, P.O.		✓			
	Totals	13	2	–	3	–

MOTION

X Approve
___ Table: _____
___ Send To Committee
___ Table Subject To Call
___ Lay On The Table
___ Discharge
___ Take Out of Order
___ Reconsider
___ Waive Rule ___
___ Override Veto
___ Close
___ Recess

APPROVED X FAILED ___
No Motion ___ No Second ___

RESOLUTION DECLARED

X ADOPTED
___ NOT ADOPTED

Roll Call X Voice Vote ___

Renee L Ortiz
Tim Laube, Clerk of the Legislature