

**LOCAL LAW NO. 8 OF 2012****STATE OF NEW YORK****COUNTY OF ROCKLAND**

(Sponsors: Hon. John A. Murphy, Hon. Alden H. Wolfe)

Chairwoman Cornell offered the following Local Law, which was seconded by Mr. Wolfe and unanimously adopted:

A local law entitled “Rockland County Mandate and Taxation Information Act”.

Be it enacted, by the Legislature of Rockland County, as follows:

**SECTION 1. TITLE.**

This local law shall be known and may be cited as the “Rockland County 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 Rockland 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 the 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.rockland.ny.us> or <http://www.co.rockland.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 case the County Tax Bill Insert required by Section 4 to be prominently posted on the County website.

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 case 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.
- 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.

## **SECTION 6. PROCEDURE.**

The County Executive shall submit proposed tax bill insert templates to the Budget and Finance Committee, which shall approve on an annual basis. Should the Budget and Finance Committee fail to take any action with 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 with the County of Rockland. 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 immediately upon filing in the office of the secretary of state pursuant to section 27 of the municipal home law rule.