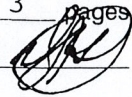


Local law #1-03 amended by  
Local law #2-03, Res 95-03

Intro. No. 4 - 03

**RESOLUTION NO.** 4-03

Page 1 of 3 pages

County Attorney 

**TITLE: ADOPTION OF LOCAL LAW INTRO. NO. 8-2002, PRINT NO. 1, ON A LOCAL LAW ESTABLISHING ALLEGANY COUNTY MOTOR VEHICLE USE TAX**

Offered by: Ways and Means Committee

**RESOLVED:**

1. That proposed Local Law, Intro. No. 8-2002, Print No. 1, is adopted without any change in language, to wit:

**A LOCAL LAW ESTABLISHING ALLEGANY COUNTY MOTOR VEHICLE USE TAX**

Pursuant to Section 10 of the Municipal Home Rule Law

**BE IT ENACTED** by the Board of Legislators of the County of Allegany, State of New York, as follows:

SECTION 1. Legislative Intent. It is the intent of this Local Law to establish an Allegany County Motor Vehicle Use Tax.

SECTION 2. Definitions. As used in this Local Law, the following terms shall have the meanings indicated:

2.1 Buses: The same meaning as defined in §104 of the Vehicle and Traffic Law, as amended.

2.2 Passenger motor vehicle: Any motor vehicle subject to the registration fee as provided for in §401(6) of the Vehicle and Traffic Law.

2.3 Truck: The same meaning as defined in §401 of the Vehicle and Traffic Law, as amended.

SECTION 3. Imposition of Tax.

3.1 Pursuant to the Vehicle and Traffic Law and §§1202(a) and 1202(c) of the Tax Law, a special motor vehicle use fee on vehicle registrations is hereby imposed on motor vehicles registered within Allegany County. Such fee shall be charged in accordance with the following schedule:

**Local Law No. 1-2003**  
Adopted by Res. No. 4-03, 1/13/03  
Effective Date: January 16, 2003  
Amended by LL#2-2003

(a) A tax of \$5.00 per annum for the use of passenger motor vehicles of a type commonly used for noncommercial purposes owned by residents of the County for each such vehicle weighing 3,500 pounds or less and a tax of \$10.00 per annum for such vehicles in excess of 3,500 pounds; and

(b) A tax of \$10.00 per annum for the use of trucks, buses and other such commercial vehicles used principally in connection with a business carried on within the County, except when owned and used in connection with the operation of a farm by the owner or tenant thereof.

3.2 The fee shall be paid for all registrations and renewals of registrations for which the registration fee is established in §9401(6)(a) or (7) of the Vehicle and Traffic Law.

(a) The fee shall be applicable to an original or renewal registration transaction only, and not to a reregistration transaction. If no fee for a registration transaction is due, no county motor vehicle use fee shall be due on that transaction.

(b) The applicability of such fee shall be determined based upon the information on the application for registration, as well as any additional documentation required by the Commissioner of Motor vehicles.

(c) The receipt for payment of such fee may be the registration certificate, whether or not it indicates the amount of the fee paid.

#### SECTION 4. Exemptions.

4.1 The tax imposed by this Local Law shall not be imposed upon any vehicle exempt from the registration fee pursuant to the Vehicle and Traffic Law.

4.2 The fee imposed by this Local Law shall not be imposed upon nonprofit religious, charitable or educational organizations qualified for exemption with the New York State Department of Taxation and Finance.

#### SECTION 5. Administration and Collection of Fee by Commissioner of New York State Department of Motor Vehicles.

5.1 As authorized under Tax Law §1202(c), the motor vehicle use fee shall be administered and collected on behalf of Allegany County by the Commissioner of the New York State Department of Motor Vehicles, or his or her agents.

5.2 Pursuant to Tax Law §1202(c), the New York State Commissioner of Motor Vehicles is authorized, on behalf of Allegany County, to make the payment of such fee a condition precedent to the registration or registration renewal of any vehicle subject to the fee imposed by this Local Law.

5.3 The Chairman of the Allegany County Board of Legislators is hereby authorized and directed to negotiate and enter into an agreement with the Commissioner of the New York State Department of Motor Vehicles for the implementation of this Local Law, and such agreement shall provide for the exclusive method of collection, custody and remittal of the proceeds of any such fee and for the payment by the County of the reasonable expenses incurred by the New York State Department of Motor Vehicles in connection with the collection and administration of such fee.

5.4 Such agreement shall also provide that the Allegany County Treasurer, upon request, not more frequently than once in each calendar year at a time agreed upon by the State Comptroller, shall audit the accuracy of the payments, distributions and remittances to Allegany County pursuant to this Local Law.

5.5 Such agreement shall set forth, in detail, policies and procedures for collection for underpayment and for refunds. Such agreement shall also set forth procedures for deposit and retention of funds and indemnification.

SECTION 6. Judicial Review. Any determination made hereunder by the County of Allegany shall be reviewable pursuant to Article 78 of the Civil Practice Law and Rules.

SECTION 7. Recovery of Fee. Whenever any person fails to pay the fee due hereunder, proceedings to recover such fees, as well as any applicable penalties and/or interest, shall be the responsibility of Allegany County, as set forth in the agreement. A final penalty schedule shall be subject to the approval of the Allegany County Board of Legislators.

SECTION 8. Dedication of Funds. All fees collected hereunder and remitted to Allegany County shall be used for the maintenance of bridges.

SECTION 9. Severability. If any provision of this Local Law shall be adjudged by any court of competent jurisdiction to be invalid, then such adjudication, shall not effect, impair or invalidate the remainder thereof, but shall be confined in its operation to the particular provision directly involved in the controversy in which such judgment shall have been rendered.

SECTION 10. Effective Date. This Local Law shall take effect immediately.

I, Brenda A. Rigby, Clerk of the Board of Legislators of the County of Allegany, State of New York do hereby certify that the foregoing constitutes a correct copy of the original on file in my office and the whole thereof of a resolution passed by said Board

on the 13<sup>th</sup> day of January, 20 03.

Brenda Rigby Riello  
Clerk, Board of Legislators, Allegany County  
Dated at Belmont, New York this 21<sup>st</sup> day of August, 20 19

Moved by Crandall Seconded by Bennett VOTE: Ayes 13 Noes 0 Absent 2 Voice  
Absent: Nielsen, Reynolds