

Warren County Board of Supervisors

RESOLUTION NO. 504 OF 2025

RESOLUTION INTRODUCED BY SUPERVISORS STROUGH, CONOVER, WILD, DRISCOLL, MADAY, GERACI AND THOMAS

APPROVING THE NECESSARY EXPENSES INCURRED BY THE COUNTY CLERK UNDER TAX LAW § 262 AND AUTHORIZING SUBMISSION TO THE COMMISSIONER OF THE NEW YORK STATE DEPARTMENT OF TAXATION AND FINANCE FOR APPROVAL TO RETAIN SAME

WHEREAS, the County Clerk requested, and the Legislative, Rules & Governmental Operations Committee agreed, to retain the necessary expenses incurred by the Warren County Clerk through the administration and collection of tax on mortgages recorded in Warren County under Article 11 of the Tax Law, and

WHEREAS, Tax Law §262 provides that the Warren County Clerk shall be entitled to receive all necessary expenses incurred from performing collection duties under Article 11 of the Tax Law, upon the approval of the Commissioner of the New York State Department of Taxation and Finance, and

WHEREAS, the annual sum of Two Hundred Seventy-Six Thousand Seven Hundred Fifty-Eight Dollars (\$276,758) are the necessary expenses which the Warren County Clerk seeks to retain out of the moneys received from the tax on mortgages, as more particularly shown on the attached Schedule "A," now, therefore, be it

RESOLVED, that the Warren County Board of Supervisors hereby approves and requests the Commissioner of the New York State Department of Taxation and Finance approve and authorize the Warren County Clerk to retain the annual sum of Two Hundred Seventy-Six Thousand Seven Hundred Fifty-Eight Dollars (\$276,758) as necessary expenses incurred under Tax Law, Article 11, as recorded upon the attached Schedule "A," and it is further

RESOLVED, that the Clerk of the Board of Supervisors shall send a certified copy of this resolution, with the attached Schedule "A," to the Commissioner of the New York State Department of Taxation and Finance for review and consideration.

SCHEDULE "A"

WARREN COUNTY CLERK - 2026 MORTGAGE TAX EXPENSE RETENTION JUSTIFICATION

PART I: COUNTY CLERK EXPENSES

A.	AVERAGE HOURLY RATE OF COUNTER MORTGAGE TAX CLERKS	\$ 25.59
	FRINGE BENEFITS (W.Comp, S.Sec, Retirement, Health)	\$ 12.01
	TOTAL HOURLY	\$ 37.60

AN AVERAGE OF 7 EMPLOYEES PER DAY AT 15% = 37 HOURS PER WORK WEEK X 52 WEEKS = 1911 EMPLOYEE HOURS PER YEAR X \$31.24/HOUR	\$ 71,855.57
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	<u>PERCENT ALLOCATED</u>				
B. COUNTY CLERK	20%	ANNUAL SALARY	\$ 98,964.00		
		FRINGE BENEFITS	\$ 45,355.82		
		TOTAL	\$ 144,319.82	\$	28,863.96
SENIOR LEGAL CLERK	65%	ANNUAL SALARY	\$ 56,801.00		
		FRINGE BENEFITS	\$ 11,544.01		
		TOTAL	\$ 68,345.01	\$	44,424.25
				\$ 73,288.22	
TOTAL (A + B)				\$	145,143.79

OTHER ASSOCIATED COSTS

C.	33% OF IQS CONTRACT (COMPUTER SOFTWARE/MAINTENANCE) (\$86,400.00)	\$ 28,512.00
D.	OFFICE SUPPLIES & EQUIPMENT INCLUDING BUT NOT LIMITED TO COMPUTER PRINTER SUPPLIES, PAPER, POSTAGE & TELEPHONE SERVICES. (33%) (\$26,756)	\$ 8,829.48
E.	INDIRECT COSTS (33%) (Based on 2023 Allocation-Audit Office) (\$285,677)	\$ 94,273.41
TOTAL (C + D + E)		\$ 131,614.89
TOTAL ALL COSTS		\$ 276,758.68

2026 PROJECTON @ AN INCREASE:

	<u>MONTHLY</u>	<u>ANNUAL</u>
2026 PROJECTED MONTHLY INCREASE IN 12 MONTH INCREMENTS	\$ 23,063.22	\$ 276,758.68
CURRENT MONTHLY MORTGAGE TAX EXPENSE REVENUE	\$ 16,478.62	\$ 197,743.51
INCREASE PROJECTION.....	\$ 6,584.60	\$ 79,015.17

Explanations:

- ① Employee Salaries & Fringe Benefit Calculations worksheet attached. Based on 2026 budgeted salaries.