

Legislative, Rules & Governmental Operations
County Clerk/DMV Agenda
December 5, 2025

COMMITTEE MEMBERS: Supervisors STROUGH, Conover, Wild, Driscoll, Maday, Geraci and Thomas.

- Chair of the Board shall serve as an Ex-Officio member when needed in accordance with Section C (4) of the Rules of the Board.

- I. Committee meeting called to order by Chair
- II. Approval of minutes of prior Committee Meeting – *Oct 30, 2025*
- III. Privilege of the Floor and public comment
- IV. Action Agenda/New Business Items:
 1. Request: Resolution to increase Mortgage Tax Expense retention to \$276,758.
Rationale: Pursuant to Tax Law §262 requests for mortgage tax expenses are to be submitted each year. We have calculated the costs associated with the collection and administration of mortgage tax to be \$276,758 for 2026. Tax Law requires a legislative resolution to accompany the Mortgage Tax Request Form (MT-3) to the New York State Department of Taxation and Finance.
- V. Discussion Items:
- VI. Referrals/Pending Items:
- VII. Privilege of the floor and public comment
- VIII. Motion to adjourn

Attachments: Resolution Request Form No. 20, Sample Resolution, Schedule "A" – 2026 Mortgage Tax Expense Retention Justification

RESOLUTION REQUEST FORM NO. 20

MISCELLANEOUS

****Please List All Other Requests Not Covered by Previous Resolution Request Forms Here.
Please attach any backup information available and be as detailed as possible.***

DEPARTMENT NAME: County Clerk

DATE: 11/5/2025

- (a) Purpose of Request: Pursuant to Tax Law §262 and the Mortgage Recording Tax Manual, Chapter 11 section .2(2), requests for mortgage tax expenses are to be submitted each year, prior to April 1. We have calculated the cost associated with the collection and administration of mortgage tax to be \$276,758, annually. Tax Law requires a legislative resolution supporting the annual expenses authorized by the county legislature to accompany the annual Department of Taxation and Finance form MT-3 (Mortgage Expense Request).
- (b) Details: A sample resolution and 2026 Mortgage Tax Expense Retention Justification are attached.
- (c) Previous Resolution Number: 357 of 2024
- (d) Where are the Funds (if required)? List Budget Code, Object Code, Full Title* and Amount: A.1410 1255.01 - \$276,758

Sample: A.8021 470 Planning & Community Development – Contract

* as listed in budget and LOGOS

Warren County Board of Supervisors

RESOLUTION No. _____

RESOLUTION INTRODUCED BY SUPERVISORS _____

AUTHORIZING INCREASE IN COUNTY CLERK MORTGAGE TAX FEE

WHEREAS, the County Clerk requested, and the Legislative, Rules and Governmental Operations Committee approved, 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, Pursuant to Resolution 357 of 2024, the Warren County Board of Supervisors approved and authorized the Warren County Clerk to retain the annual sum of One Hundred Ninety-Seven Thousand Seven Hundred Forty-Three Dollars and Fifty-One Cents (\$197,743.51) as necessary expenses incurred under Tax Law, Article 11, and

WHEREAS, The County Clerk has calculated the current cost associated with the collection and administration of mortgage tax to be \$276,758, annually, as more particularly shown on the attached Schedule "A," now, therefore, be it

RESOLVED, that the Warren County Board of Supervisors hereby authorizes the County Clerk's Mortgage Tax Fee to be raised to \$276,758 per year effective January 1, 2026 and directs the County Clerk to deduct said amount from the mortgage tax monies collected, and be it further

RESOLVED, that a certified copy of this resolution, with the attached Schedule "A," be forwarded 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	\$	<u>37.60</u>
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			
		\$	<u>71,855.57</u>

		<u>PERCENT ALLOCATED</u>					
B.	COUNTY CLERK	20%	ANNUAL SALARY	\$	98,964.00		
			FRINGE BENEFITS	\$	45,355.82		
			TOTAL	\$	<u>144,319.82</u>	\$	28,863.96
	SENIOR LEGAL CLERK	65%	ANNUAL SALARY	\$	56,801.00		
			FRINGE BENEFITS	\$	11,544.01		
			TOTAL	\$	<u>68,345.01</u>	\$	<u>44,424.25</u>
						\$	<u>73,288.22</u>
						\$	<u>145,143.79</u>

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)	\$	<u>131,614.89</u>
		\$	<u>276,758.68</u>

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.