

Local Law Filing

162 WASHINGTON AVENUE, ALBANY, NY 12231

(Use this form to file a local law with the Secretary of State.)

Text of law should be given as amended. Do not include matter being eliminated and do not use italics or underling to indicate new matter.

County~~City~~ of Yates~~Town~~~~Village~~**Local Law No. 3 of the year 1975.**

A local law of the County of Yates to provide for real property tax exemption for eligible business facilities certified by New York State Job Incentive Board.

(Insert Title)

Be it enacted by the Legislature of the

County~~City~~ of Yates as follows:~~Town~~~~Village~~

Section 1. Legislative Intent

The purpose of this local law is to provide real property tax exemption for eligible business facilities certified by New York State Job Incentive Board.

Section 2. Legislative Authority

This local law is enacted pursuant to the provisions of New York State Real Property Tax Law, Section 485 and New York State Commerce Law 4-A.

Section 3. Real Property Exemption

A partial exemption from taxation and special ad valorem levies imposed by or on behalf of the County of Yates for County and part-County purposes is hereby granted to eligible business facilities as defined in Article 4-A of the Commerce Law of the State of New York, and as such definition may hereafter be amended, in respect to such facilities located in the County of Yates. The amount of such exemption shall be the percentage as indicated for the following years:

50% exemption for 1977

40% exemption for 1978

30% exemption for 1979

20% exemption for 1980

10% exemption for 1981

Section 4. Application for Exemption

Such exemption shall be granted only upon an application by the owner or operator of such facility on a form prescribed by the New York State job incentive board. Such application shall be filed

with the appropriate assessing authorities on or before the appropriate taxable status dates. Copies of such application shall be filed simultaneously with the state board and with the New York State job incentive board.

Section 5. Determination of Assessors

The assessors shall consider the application for such exemption and if the same is in order shall determine the assessed value of such exemption in accordance with the certificate of eligibility and enter such value on the exempt portion of the assessment roll. The eligible business taxes and special ad valorem levies commencing with the assessment roll prepared on the next following taxable status date.

Section 6. Redetermination of Assessment

If an exemption has once been granted for a business facility under this local law and the assessors receive notice that a certificate of eligibility of such facility has been revoked or modified, they shall redetermine the assessed value of any such exemption in accordance with such revocation or modification. If upon such redetermination it appears for a year for which an exemption has been granted that such facility has been ineligible or that the assessed value of such exemption as redetermined is less than the assessed value of such exemption as shown on the assessment rolls for such year, then a tax shall be levied at the rate of tax for such year upon so much of the assessed valuation of such exemption, as shown on such assessment rolls, as may be ineligible or excessive. Such tax shall be levied as an omitted assessment in the manner provided in section five hundred fifty of New York State Real Property Tax Law for each such year. Any such redetermination shall be made no later than three years after the application for exemption last received benefit of any exemption under this local law.

Section 7. Effective Date

This local law shall take effect on the 31st day of December 1975.

(If additional space is needed, attach pages the same size as this sheet, and number each.)

(Complete the certification in the paragraph that applies to the filing of this local law and strike out that which is not applicable.)

1. (Final adoption by local legislative body only.)

I hereby certify that the local law annexed hereto, designated as local law No. 3 of 1975 of the (County)(City)(Village) of Yates was duly passed by the Legislature on June 9, 1975, in accordance with the applicable provisions of law.
(Name of Legislative Body)

2. (Passage by local legislative body with approval, no disapproval or repassage after disapproval by the Elective Chief Executive Officer*.)

I hereby certify that the local law annexed hereto, designated as local law No. _____ of 20__ of the (County)(City)(Town)(Village) of _____ was duly passed by the _____ on _____ 20__, and was (approved)(not approved)(repassed after
(Name of Legislative Body)
disapproval) by the _____ and was deemed duly adopted on _____
(Elective Chief Executive Officer*)
20__, in accordance with the applicable provisions of law.

3. (Final adoption by referendum.)

I hereby certify that the local law annexed hereto, designated as local law No. _____ of 20__ of the (County)(City)(Town)(Village) of _____ was duly passed by the _____ on _____ 20__, and was (approved)(not approved)(repassed after
(Name of Legislative Body)
disapproval) by the _____ and was deemed duly adopted on _____
(Elective Chief Executive Officer*)
20__. Such local law was submitted to the people by reason of a (mandatory)(permissive) referendum, and received the affirmative vote of a majority of the qualified electors voting thereon at the (general)(special)(annual) election held on _____ 20__, in accordance with the applicable provisions of law.

4. (Subject to permissive referendum and final adoption because no valid petition was filed requesting referendum.)

I hereby certify that the local law annexed hereto, designated as local law No. _____ of 20__ of the (County)(City)(Town)(Village) of _____ was duly passed by the _____ on _____ 20__, and was (approved)(not approved)(repassed after
(Name of Legislative Body)
disapproval) by the _____ and was deemed duly adopted on _____
(Elective Chief Executive Officer*)
20__. Such local law was submitted to permissive referendum and no valid petition requesting such referendum was filed as of _____ 20__, in accordance with the applicable provisions of law.

***Elective Chief Executive Officer means or includes the chief executive officer of a county elected on a countywide basis or, if there are none, the chairperson of the county legislative body, the mayor of a city or village, or the supervisor of a town where such officer is vested with the power to approve or veto local laws or ordinances.**

5. (City local law concerning Charter revision proposed by petition.)

I hereby certify that the local law annexed hereto, designated as local law No. _____ of 20__ of the City of _____ having been submitted to referendum pursuant to the provisions of section (36)(37) of the Municipal Home Rule Law, and having received the affirmative vote of a majority of the qualified electors of such city voting thereon at the (special)(general) election held on _____ 20__, became operative.

6. (County local law concerning adoption of Charter.)

I hereby certify that the local law annexed hereto, designated as local law No. _____ of 20__ of the County of _____ State of New York, having been submitted to the electors at the General Election of November _____ 20____, pursuant to subdivisions 5 and 7 of section 33 of the Municipal Home Rule Law, and having received the affirmative vote of a majority of the qualified electors of the cities of said county as a unit and a majority of the qualified electors of the towns of said county considered as a unit voting at said general election, became operative.

(If any other authorized form of final adoption has been followed, please provide an appropriate certification.)

I further certify that I have compared the preceding local law with the original on file in this office and that the same is a correct transcript there from and of the whole of such original local law, and was finally adopted in the manner indicated in paragraph __1__, above.

Martha Marchionda _____
Clerk of the County legislative body, city, Town or Village Clerk
Or officer designated by local legislative body

(Seal)

Date: December 11, 1975

(Certification to be executed by County Attorney, Corporation Counsel, Town Attorney, Village Attorney or other authorized attorney of locality.)

I, the undersigned, hereby certify that the foregoing local law contains the correct text and that all proper proceedings have been had or taken for the enactment of the local law annexed hereto.

John Scheridan
Signature

County Attorney _____
Title

County
~~City~~ of Yates
~~Town~~
~~Village~~

Date: December 11, 1975