

Local Law Filing

New York State Department of State  
99 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 underlining to indicate new matter.

County  
~~City~~ of Orleans, New York  
~~Town~~  
~~Village~~

Local Law No. 5 of the year 2008.

A local law Enacting a Real Property Tax Exemption of Capital Improvements to Residential Buildings  
(Insert Title)

Be it enacted by the Orleans County Legislature of the  
(Name of Legislative Body)

County  
~~City~~ of Orleans, New York as follows:  
~~Town~~  
~~Village~~

**A Local Law Enacting a Real Property Tax Exemption of Capital Improvements to Residential Buildings**

SECTION 1. LEGISLATIVE INTENT

It is the intent of the within Local Law to adopt a Local Law to grant the exemption authorized by Real Property Tax Law Section 421-f.

SECTION 2. EXEMPTION GRANTED

Residential buildings, which for the purposes of this Local Law shall mean any building or structure designed and occupied exclusively for residential purposes by not more than two families, that are reconstructed, altered or improved shall be exempt from taxation levied by the County of Orleans on the increase in assessed value attributable to such reconstruction, alteration, or improvement to the extent provided hereinafter, pursuant to Section 421-f of the Real Property Tax Law.

SECTION 3. LENGTH OF EXEMPTION

The length of the exemption shall be eight years. The exemption shall be computed pursuant to the following schedules:

<u>Year of Exemption</u>	<u>Percent of Exemption Base Exempt from Tax</u>
1	100%
2	87.5%
3	75%
4	62.5%
5	50%
6	37.5%
7	25%
8	12.5%

SECTION 4. EXEMPTION BASE AND MARKET VALUE

A.) The “exemption base” shall be the increase in assessed value as determined in the initial year of the term of the exemption, except as provided in subdivision B of this Section.

B. ) In any year in which a change in level of assessment of 15% or more is certified for a final assessment roll pursuant to the rules of the state board (ORPS), the exemption base shall be multiplied by a fraction, the numerator of which shall be the total assessed value of the parcel on such final assessment roll (after accounting for any physical or quantity changes to the parcel since the immediately preceding assessment roll), and the denominator of which shall be the total assessed value of the parcel on the immediately preceding final assessment roll. The result shall be the new exemption base, notwithstanding the fact that the Assessor receives certification of the change in level of assessment after the completion, verification, and filing of the final assessment roll. In the event that the Assessor does not have custody of the roll when such certification is received, the Assessor shall certify the recomputed exemption in a manner authorized by the New York State Real Property Tax Law.

C.) The exemption shall be limited to a maximum of \$80,000.00 in increased market value of the property attributable to such reconstruction, alteration, or improvement, and any increase in market value shall not be eligible for an exemption pursuant to this Local Law. The market value of such reconstruction, alteration, or improvement shall be equal to the increased assessed value attributable to such reconstruction, alteration, or improvement divided by the most recently established state equalization rate or special equalization rate, unless such rate is 95% or more, in which case the increase in assessed value attributable to such reconstruction, alteration, or improvement is to be considered equal to market value.

## SECTION 5. REQUIREMENTS.

No exemption pursuant to this Local Law shall be granted for reconstruction, alteration, or improvement unless:

A.) Such reconstruction, alteration, or improvement was commenced subsequent to the effective date of this Local Law.

B.) The value of such reconstruction, alteration, or improvement exceeds \$3,000.00.

C.) The greater portion, as so determined by square footage, of the building reconstructed, altered, or improved is at least five years old.

D.) The reconstruction, alteration, or improvement is not ordinary maintenance or repairs.

## SECTION 6. APPLICATION

Such exemption shall be granted only upon application by the owner of such building on a form prescribed by the state board (ORPS). The application shall be filed with the Assessor of the town having the power to assess property for taxation on or before the approximate taxable status date of such town. Improvements to residential buildings must be completed to qualify for the exemption pursuant to this Local Law.

## SECTION 7. EXEMPTION DISCONTINUANCE

A.) In the event that a building granted an exemption pursuant to this Local Law ceases to be used primarily for residential purposes or title thereto is transferred to other than the heirs or distributees of the owner, the exemption granted pursuant to this Local Law shall cease.

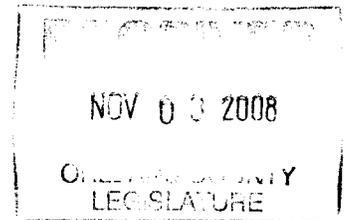
B.) Upon determining that an exemption granted pursuant to this article should be discontinued, the Assessor shall mail a notice so stating to the owner or owners thereof at the time and in the manner provided by § 510 of the New York State Real Property Tax Law. Such owner or owners shall be entitled to seek administrative and judicial review of such action in the manner provided by law, provided that the burden shall be on such owner or owners to establish eligibility for the exemption.

## SECTION 8. EFFECTIVE DATE

The within Local Law shall be effective immediately upon passage subject to the filing requirements set forth in Real Property Tax Law Section 421-f and proper filing with the Office of the Secretary of State.



STATE OF NEW YORK  
**DEPARTMENT OF STATE**  
ONE COMMERCE PLAZA  
99 WASHINGTON AVENUE  
ALBANY, NY 12231-0001



DAVID A. PATERSON  
GOVERNOR

LORRAINE A. CORTÉS-VÁZQUEZ  
SECRETARY OF STATE

October 30, 2008

Nadine P Hanlon  
Clerk  
3 South Main Street  
Albion NY 14411-1495

**RE: County of Orleans, Local Law No. 4, 5 & 6, 2008, filed on October 27, 2008**

Dear Sir/Madam:

The above referenced material was received and filed by this office as indicated. Additional local law filing forms can be obtained from our website, [www.dos.state.ny.us/corp/misc.html](http://www.dos.state.ny.us/corp/misc.html).

Sincerely,  
Linda Lasch  
Principal Clerk  
State Records and Law Bureau  
(518) 474-2755