

(Please Use this Form for Filing your 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 Niagara, New York  
Town  
Village

Local Law No. 1 of the year 19 89

A local law establishing taxation and special ad valorem levies exemption in accordance with Section 485-e of the New York State Real Property Tax Law.

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

County  
City of Niagara, New York as follows:  
Town  
Village

1. (a) Real property constructed, altered, installed or improved in an area designated an Economic Development Zone pursuant to Article 18-B of the General Municipal Law shall be exempt from taxation and special ad valorem levies by any municipal corporation in which located, for the period and to the extent herein provided within the County of Niagara.
- (b) For exemptions commencing in the first seven years from the date on which the Economic Development Zone was designated, the amount of such exemption in any of these years shall be 100 percent of the "base amount", determined pursuant to subdivision two of this Local Law. In the eighth, ninth and tenth years, the amount of the exemption shall be 75 percent, 50 percent and 25 percent, respectively, of such base amount.
- (c) For exemptions commencing in the eighth, ninth and tenth years from the date on which the Economic Development Zone was designated, the amount of such exemption shall be 75 percent, 50 percent and 25 percent, respectively, of the "base amount", determined pursuant to subdivision two of this Local Law.
2. (a) The base amount of the exemption shall be the extent of the increase in assessed value attributable to such construction, alteration, installation or improvement as determined in the initial year for which application for exemption is made pursuant to this Local Law. The base amount shall remain constant for the authorized term of the exemption, subject to the following:
  - (i) If there is subsequent construction, alteration, installation or improvement during the term of the exemption, the base amount shall be revised to include the increase in assessed value attributable to such construction, alteration, installation or improvement.

(ii) If a change in level of assessment of 15 percent or more is certified for an assessment roll pursuant to the rules of the State Board, the base amount shall be adjusted by such change in level of assessment. The exemption on that assessment roll shall thereupon be recomputed, notwithstanding the fact that the assessor receives the certification after the completion, verification and filing of the final assessment roll. In the event the assessor does not have custody of the roll when such certification is received, the assessor shall certify the recomputed exemption to the local officers having custody and control of the roll, and such local officers are hereby directed and authorized to enter the recomputed exemption certified by the assessor on the roll.

(b) No such exemption shall be granted unless, pursuant to Article 18-B of the General Municipal Law:

1. Notice of the designation of the Economic Development Zone has been filed with the Director of the Niagara County Real Property Tax Services Department on or before the applicable taxable status date;
2. The construction, alteration, installation or improvement commenced on or after the date the Economic Development Zone was designated; and
3. The designation of the Economic Development Zone has not ended and has not been terminated by the commissioner on or before the applicable taxable status date.

(c) For purposes of this section the terms construction, alteration, installation and improvement shall not include ordinary maintenance and repairs.

(d) No such exemption shall be granted concurrent with or subsequent to any other exemption which may be authorized by Article 4 of the New York State Real Property Tax Law with respect to the same improvements to real property.

3. Such exemption shall be granted only upon application by the owner of such real property on a form prescribed by the State Board. The original of such application shall be filed with the assessor of the assessing unit. Such original application shall be filed on or before the appropriate taxable status date of such assessing unit and no later than one year from the date of completion of such construction, alteration, installation or improvement.

4. If the assessor receives the notice described in 2(b) and an application by the owner of the real property, he shall approve the application and such real property shall thereafter be exempt from taxation as herein provided commencing with the assessment roll prepared after the taxable status date referred to in subdivision three of this Local Law. The assessed value of any exemption granted pursuant to this Local Law shall be entered by the assessor on the assessment roll with the taxable property, with the amount of the exemption entered in a separate column.

5. Exemptions existing prior in time to the termination of the designation of an Economic Development Zone by the Commissioner shall continue as if the designation of the Economic Development Zone had not been terminated; provided, however, that any further increase in value attributable to construction, alteration, installation or improvement commenced subsequent to the date of termination shall not be eligible pursuant to this Local Law.

6. This Local Law is subject to a 45 day permissive referendum.

(Complete the certification in the paragraph which applies to the filing of this local law and strike out the matter therein 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. \_\_\_\_\_ of 19 \_\_\_\_\_  
County  
of the City of \_\_\_\_\_ was duly passed by the \_\_\_\_\_  
Town of \_\_\_\_\_ (Name of Legislative Body)  
Village  
on \_\_\_\_\_ 19 \_\_\_\_\_ in accordance with the applicable provisions of law.

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

I hereby certify that the local law annexed hereto, designated as local law No. \_\_\_\_\_ of 19 \_\_\_\_\_  
County  
of the City of \_\_\_\_\_ was duly passed by the \_\_\_\_\_  
Town of \_\_\_\_\_ (Name of Legislative Body)  
Village  
on \_\_\_\_\_ 19 \_\_\_\_\_ not disapproved and was approved by the \_\_\_\_\_  
repassed after disapproval Elective Chief Executive Officer \*  
and was deemed duly adopted on \_\_\_\_\_ 19 \_\_\_\_\_, 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 19 \_\_\_\_\_  
County  
of the City of \_\_\_\_\_ was duly passed by the \_\_\_\_\_  
Town of \_\_\_\_\_ (Name of Legislative Body)  
Village  
on \_\_\_\_\_ 19 \_\_\_\_\_ not disapproved and was approved by the \_\_\_\_\_  
repassed after disapproval Elective Chief Executive Officer \*  
on \_\_\_\_\_ 19 \_\_\_\_\_ Such local law was submitted to the people by reason of a  
mandatory referendum, and received the affirmative vote of a majority of the qualified electors voting  
permissive general  
thereon at the special election held on \_\_\_\_\_ 19 \_\_\_\_\_, in accordance with the appli-  
annual  
cable provisions of law.

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

I hereby certify that the local law annexed hereto, designated as local law No. \_\_\_\_\_<sup>1</sup> of 19<sup>89</sup> \_\_\_\_\_  
County  
of the City of Niagara, NY, \_\_\_\_\_ was duly passed by the Niagara County Legislature \_\_\_\_\_ on  
Town of \_\_\_\_\_ (Name of Legislative Body)  
Village  
March 7, \_\_\_\_\_ 19<sup>89</sup> and was approved by the Chairman \_\_\_\_\_ on  
repassed after disapproval Elective Chief Executive Officer \*  
March 7, \_\_\_\_\_ 19<sup>89</sup> . Such local law being subject to a permissive referendum and no  
valid petition requesting such referendum having been filed, said local law was deemed duly adopted on  
April 21, \_\_\_\_\_ 19<sup>89</sup>, 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 county-wide basis or, if there be none, the chairman of the county legislative body, the mayor of a city or village or the supervisor of a town, where such officer is vested with 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 19..... of the City of..... having been submitted to referendum pursuant to the provisions of § 36 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 election held on ..... general ..... 19 ..... 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 19..... of the County of ....., State of New York, having been submitted to the Electors at the General Election of November ....., 19 ....., 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 of 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 therefrom and of the whole of such original local law, and was finally adopted in the manner indicated in paragraph ..... 4 ..... above.

*David J. Kyzmer*  
\_\_\_\_\_  
DAVID J. KYZMER, Clerk  
Niagara County Legislature

Date: April 27, 1989

(Seal)

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

STATE OF NEW YORK  
COUNTY OF ..... NIAGARA .....

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.

*Glenn Hackett*  
.....  
Signature  
.....  
County Attorney  
.....  
Title

Date: April 27, 1989

County  
City of Niagara, New York  
Town  
Village