

# Local Law Filing

NEW YORK STATE DEPARTMENT OF STATE  
41 STATE STREET, 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~~  
~~TOWN~~  
~~VILLAGE~~  
of ..... Niagara .....

Local Law No. .... 4 ..... of the year 20...<sup>06</sup>...

A local law Establishing Real Property Tax Exemption for Home Improvements  
(Insert Title)  
in Accordance with Section 421-f of the New York State Real  
Property Tax Law

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

County  
~~CITY~~  
~~TOWN~~  
~~VILLAGE~~  
of ..... Niagara ..... as follows:

1. Residential Real property used as a residence for not more than two families in the County of Niagara that is reconstructed, altered or improved subsequent to the effective date of this local law shall be exempt from taxation and special ad valorem levies by the County of Niagara as provided by Real Property Tax Law Section 421-f.

2(a). Such Real Property shall be exempt for a period of one year to the extent of one hundred percent of the increase in assessed value thereof attributable to such reconstruction, alteration or improvement and for an additional period of seven years; provided, however that the extent of such exemption shall be decreased by twelve and one half percent for each year during such additional period of seven years and such exemption shall be computed with respect to the increase in assessed value as determined in the initial year of such eight-year period following the filing of an original application; provided, further that such exemption shall be limited to \$50,000 in increased market value of the property attributable to such reconstruction, alteration or improvement, and any increase in market value greater than such amount shall not be eligible for the exemption granted herein. For the purposes of this section, the market value of the 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 New York State equalization rate, except where the state equalization rate equals or exceeds 95% in which case the increase in assessed value attributable to such reconstruction, alteration or improvement shall equal the market value of such reconstruction, alteration or improvement.

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

Exemption Table:

Year 1 - 100%	Year 4 - 62.5%	Year 7 - 25.0%
Year 2 - 87.5%	Year 5 - 50.0%	Year 8 - 12.5%
Year 3 - 75.0%	Year 6 - 37.5%	Year 9 - 0.00%

(b). No such exemption shall be granted unless:

1. Such reconstruction, alteration or improvement was commenced subsequent of the effective date of this local law;
2. The value of such reconstruction, alteration or improvement exceeds \$3,000;
3. The greater portion, as so determined by square footage, of the building reconstructed, altered or improved is at least five years old; and
4. Such reconstruction, alteration or improvement requires the issuance of a building permit and is completed as may be evidenced by a certificate of occupancy or other appropriate documentation provided by the owner.

(c) For purposes of this section, the terms "reconstruction," "alteration" and "improvement" shall not include ordinary maintenance and repairs. The following shall not be considered reconstruction, alteration or improvement except to the extent that they are a part of an addition, remodeling or modernization: exterior painting; the replacement of exterior siding; interior painting; plastering; paneling or wallpapering; replacement of flooring or floor coverings; repairs to electrical or plumbing systems. This is illustrative only and not exhaustive.

3. Such exemption shall be granted only upon application by the owner of such real property on a form prescribed by the New York State Board of Real Property Services, the original of which shall be filed with the appropriate town or city assessor. Such application shall be filed on or before the status date applicable to the town and/or city and within one year from the date of completion of such reconstruction, alteration or improvement.

4. The provision of this section shall only apply to one and two-family dwellings used exclusively for residential purposes.

5. In the event that real property granted an exemption pursuant to this section is sold or transferred other than to the heirs or distributees of the owner, the exemption hereunder shall cease.

6. This local law shall take effect immediately and shall apply to all assessment rolls prepared on the basis of taxable status dates occurring on or after March 1, 2007.

(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. \_\_\_\_\_<sup>4</sup> of 20<sup>06</sup> of the ~~(County)(City)(Town)(Village)~~ of \_\_\_\_\_<sup>Niagara</sup> was duly passed by the \_\_\_\_\_<sup>Niagara County Legislature</sup> on \_\_\_\_\_<sup>June 6</sup> 20<sup>06</sup>, 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 disapproval) by the \_\_\_\_\_ and was deemed duly adopted on \_\_\_\_\_ 20\_\_\_\_, in accordance with the applicable provisions of law.  
*(Name of Legislative Body)*  
*(Elective Chief Executive Officer\*)*

**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 disapproval) by the \_\_\_\_\_ on \_\_\_\_\_ 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.  
*(Name of Legislative Body)*  
*(Elective Chief Executive Officer\*)*

**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 disapproval) by the \_\_\_\_\_ on \_\_\_\_\_ 20\_\_\_\_. Such local law was subject to permissive referendum and no valid petition requesting such referendum was filed as of \_\_\_\_\_ 20\_\_\_\_, in accordance with the applicable provisions of law.  
*(Name of Legislative Body)*  
*(Elective Chief Executive Officer\*)*

\* 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 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 therefrom and of the whole of such original local law, and was finally adopted in the manner indicated in paragraph \_\_\_\_\_, above.

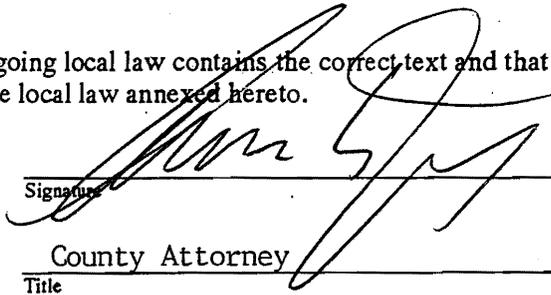
  
\_\_\_\_\_  
Clerk of the County legislative body, City, Town or Village Clerk  
or officer designated by local legislative body  
Date: DECEMBER 6 2006

(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.

  
\_\_\_\_\_  
Signature  
County Attorney  
\_\_\_\_\_  
Title

County  
~~CITY~~ of Niagara  
~~TOWN~~  
~~VILLAGE~~

Date: December 6, 2006