

# Local Law Filing

(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 Niagara
- Town
- Village

Local Law No. 2 of the year 20 09

A local law Adoption of a Local Law Establishing Real Property Tax Exemptions for Non-residential  
*(Insert Title)*  
Real Property Converted to Mixed-use Property in Accordance with Section 485-a 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 as follows:
- Town
- Village

1. Qualified Mixed Use property, as here and after defined, which is located in a city, town and village in the County of Niagara that has adopted a local law approving the Real Property Tax Law Section 485-a shall be exempt from County taxation and County special ad valorem levies in the same manner and to the same extent as provided in the applicable city, town or village local law.

2. The purposes of this local law, Qualified Mixed Use property is defined as property in which will exist, after completion of residential construction work or a combination of residential construction work and commercial construction work, a building or structure used for both residential and commercial purposes, subsequent to the effective date of this local law.

3.(a) Such Real Property shall be exempt for a period of eight (8) years 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 four (4) years; provided, however that the extent of such exemption shall be decreased by twenty percent for each year during such additional period of four years and such exemption shall be computed with respect to the "exemption base", with the exemption base being determined for each year in which there is an increase in assessed value so attributable from that of the previous year's assessed value.

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

Exemption Table:

Years 1 – 8: 100% of exemption base  
Year 9: 80% of exemption base  
Year 10: 60% of exemption base  
Year 11: 40% of exemption base  
Year 12: 20% of exemption base.

(b) No such exemption shall be granted unless:

1. such conversion was commenced subsequent to the date on which this local law becomes effective;
2. the cost of such conversion exceeds the sum of ten thousand dollars (\$10,000.00), or such other amount as set forth in the city, town and/or village local law adopting this statute;

(c) For purposes of this section, the term “conversion” shall not include ordinary maintenance and repairs.

(The following shall not be considered conversion 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.)

4. 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 assessor for the City of Niagara Falls and/or such other city, town or village that has approved this exemption. Such application shall be filed on or before the tax status date applicable to the City of Niagara Falls and/or such other city, town or village that has approved this exemption and within one year from the date of completion of such conversion.

5. No such exemption shall be granted concurrent with or subsequent to any other real property tax exemption granted to the same improvements to real property, except, where during the period of such previous exemption, payments in lieu of taxes or other payments were made to the local government in an amount that would have been equal to or greater than the amount of real property taxes that would have been paid on such improvements had such property been granted an exemption pursuant to this section. In such case, an exemption shall be granted for a number of years equal to the twelve year exemption granted pursuant to this section less the number of years the property would have been previously exempt from real property taxes.

6. The provision of this section shall only apply to Non-Residential Real Property converted to mixed-use property.

7. 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 the effective date of this local law.

8. This local law shall take effect upon filing in the office of the Secretary of State as provided by the Municipal Home Rule Law.

**(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. 2 of 20 09 of the (County)(City)(Town)(Village) of Niagara was duly passed by the Niagara County Legislature on April 21 20 09, 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) *(Name of Legislative Body)* (repassed after disapproval) by the \_\_\_\_\_ and was deemed duly adopted *(Elective Chief Executive Officer\*)* on \_\_\_\_\_ 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) *(Name of Legislative Body)* (repassed after disapproval) by the \_\_\_\_\_ on \_\_\_\_\_ 20 \_\_\_\_\_ *(Elective Chief Executive Officer\*)*

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) *(Name of Legislative Body)* (repassed after disapproval) by the \_\_\_\_\_ on \_\_\_\_\_ 20 \_\_\_\_\_. Such local *(Elective Chief Executive Officer\*)* 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.

\* 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 1 \_\_\_\_\_, above.

  
\_\_\_\_\_  
Clerk of the county legislative body, City, Town or Village Clerk or officer designated by local legislative body

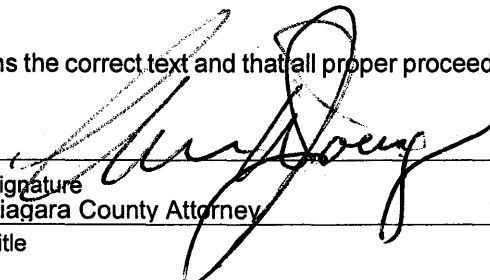
Date: 5/6/2009

(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  
Niagara County Attorney  
Title

County \_\_\_\_\_  
City of Niagara  
Town \_\_\_\_\_  
Village \_\_\_\_\_

Date: 5/01/2009