

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.

STATE OF NEW YORK
DEPARTMENT OF STATE
FILED
JAN 03 2003

County
~~City~~ of ERIE
~~Town~~
~~Village~~

**MISCELLANEOUS
& STATE RECORDS**

Local Law No. 5 of the year 2002

A local law providing for an exemption from real
(Insert Title)
property taxation to the extent of any
increase in value attributable to alteration
or rehabilitation of historic properties.

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

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

Section 1. Legislative Findings, Purpose and Intent.

The purpose and intent of this local law is to provide a property tax incentive to encourage investment in and rehabilitation of historic properties.

Section 2. Exemption.

(a) Historic property shall be exempt from taxation, to the extent of any increase in value attributable to the alteration or rehabilitation of such property, pursuant to the following schedule:

<u>Year of Exemptions</u>	<u>Percentage of Exemption</u>
1 through 5	100
6	80
7	60
8	40
9	20
10	0

(b) No such exemption shall be granted for such alterations or rehabilitation unless:

- (i) alterations and rehabilitation of exteriors of historic property are approved by the city, town or village in which the property is situated prior to commencement of work; and
- (ii) designated as a landmark or is a property that is located in and contributes to the character of a designated historical district, created by a local law which was passed pursuant to Section 96-a or 119-dd of the General Municipal Law; and
- (iii) alteration or rehabilitation of public interiors (to the extent the public interiors are regulated by the local preservation law) of the historic property meets guidelines and review standards established in the local preservation law; and

(iv) alterations and rehabilitation are commenced subsequent to the effective date of this local law.

Section 3. Application.

Such exemption shall be granted only by application of the owner(s) of such historic real property on a form prescribed by the state board of equalization and assessment. The application shall be filed with the assessor of the city, town or village in which the property is situated on or before the appropriate taxable status date of such city, town or village.

Section 4. Procedure.

Such exemption shall be granted where the assessor is satisfied that the applicant is entitled to an exemption pursuant to this section. The assessor shall approve such application and such property shall thereafter be exempt from taxation, commencing with the assessment roll prepared on the basis of the taxable status date referred to above.

Section 5.

This local law shall be effective on the date of its official filing by the Secretary of State.

(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. _____ of 20____ of the (County)(City)(Town)(Village) of _____ was duly passed by the _____ on _____ 20____, 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. 5 of 2002 of the (County)(City)(Town)(Village) of Erie was duly passed by the Erie County Legislature on Dec. 12 2002, and was (approved)(not approved)(repassed after ~~disapproval~~) by the Erie County Executive and was deemed duly adopted on Dec. 27 2002, 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.)

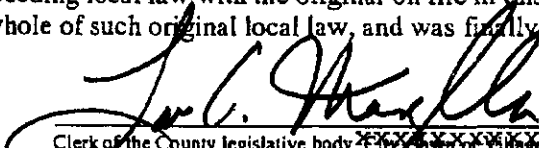
I hereby certify that the local law annexed hereto, designated as local law No. _____ of 20_____ of the City of _____ having been submitted to referendum pursuant to the provisions of section (36)(37) of the Municipal Home Rule Law, and having received the affirmative vote of a majority of the qualified 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 _____ 2_____, above.


Clerk of the County legislative body, City, Town or Village Clerk
~~Secretary of the County legislative body~~ Laurie A. Manzella

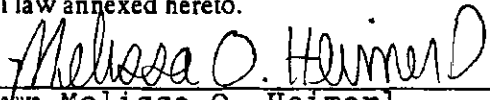
(Seal)

Date: January 2, 2003

(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 ERIE

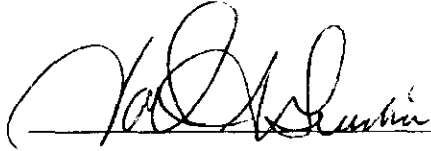
I, the undersigned, hereby certify that the foregoing local law contains the correct text and that all proper proceedings have been had or taken for the enactment of the local law annexed hereto.


Signature Melissa O. Heimerl
Assistant County Attorney
Title

County
~~City~~ of ERIE
~~Town~~
~~Village~~

Date: January 2, 2003

A Public Hearing was held on the foregoing Local Law Intro. No. 10-2002 on Friday, December 27, 2002, due notice thereof having been published in the official newspapers of the County of Erie designated for this purpose, and after due deliberation thereon, I, JOEL A. GIAMBRA, County Executive of Erie County, do hereby APPROVE and SIGN said Local Law this 27th day of December, 2002.



A Public Hearing was held on the foregoing Local Law Intro. No. 10-2002 on Friday, December 27, 2002, due notice thereof having been published in the official newspapers of the County of Erie designated for this purpose, and after due deliberation thereon, I, JOEL A. GIAMBRA, County Executive of Erie County, do hereby DISAPPROVE and VETO said Local Law this 27th day of December, 2002.
