

Local Law Filing

NEW YORK STATE DEPARTMENT OF STATE
162 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.

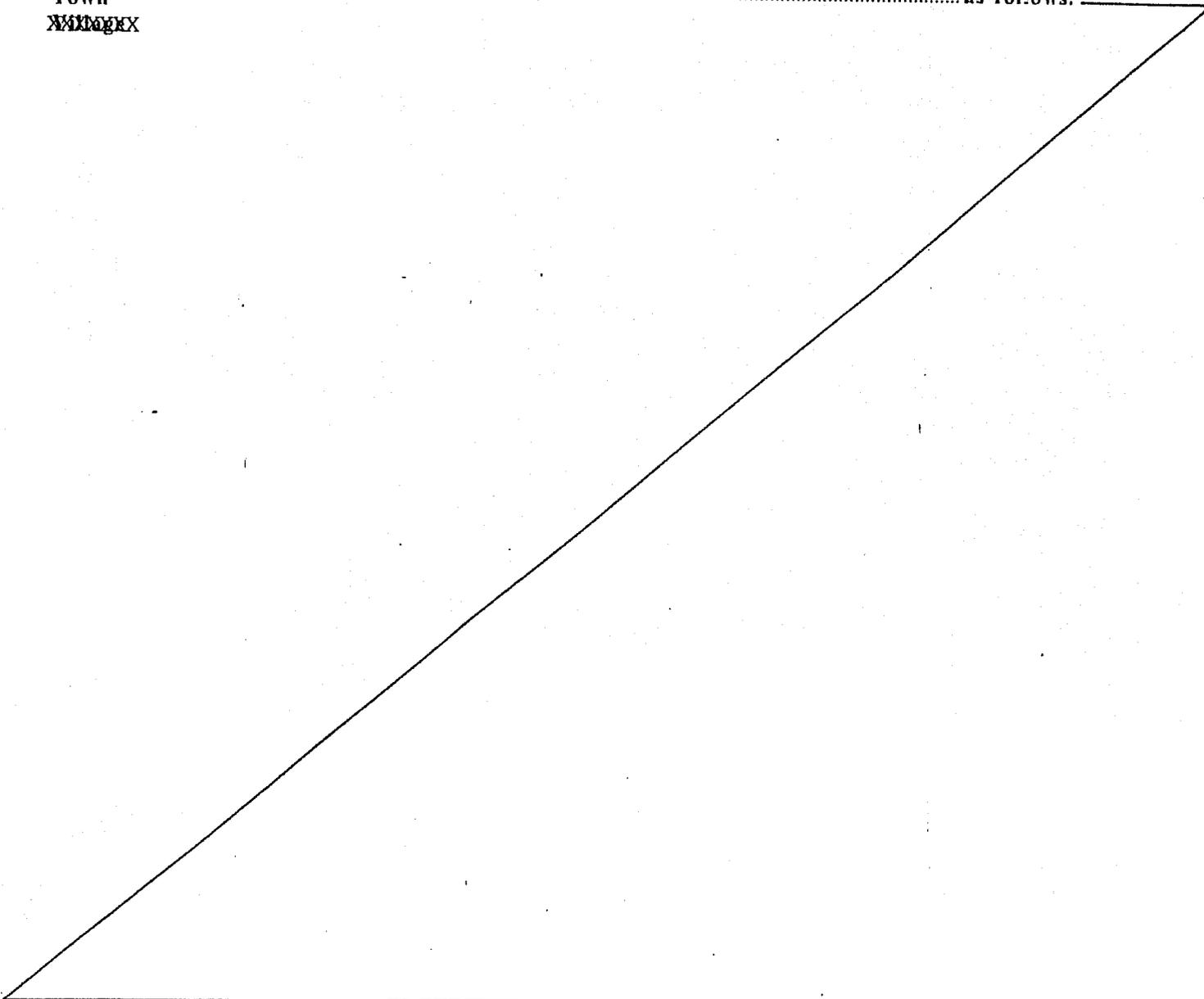
~~County~~
~~City~~
Town of DELAWARE
~~Village~~

Local Law No. 6 of the year 19 97

A local law providing for an exemption from taxation and special ad valorem levies for capital improvements to residential buildings pursuant to §421-f of the Real Property Tax Law.

Be it enacted by the Town Board of the
(Name of Legislative Body)

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



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

Section 1. Purpose

This local law is adopted pursuant to §421-f of the Real Property Tax Law for the purpose of exempting capital improvements to residential buildings from taxation and special ad valorem levies and shall be applied in accordance with that statute, as amended from time to time.

Section 2. Definitions

- a. "Residential building" means any building or structure designed and occupied exclusively for residential purposes by not more than two families.
- b. "Reconstruction," "alteration," and "improvement" shall not include ordinary maintenance and repairs.

Section 3. Exemption

- a. Residential buildings reconstructed, altered or improved subsequent to the effective date of this local law shall be exempt from taxation and special ad valorem levies to the extent provided herein.
- b. No such exemption shall be granted for reconstruction, alterations or improvements unless:
 - i. such reconstruction, alteration or improvement was commenced subsequent to the effective date of this local law; and
 - ii. the value of such reconstruction, alteration or improvement exceeds three thousand dollars; and
 - iii. the greater portion, as so determined by square footage, of the building reconstructed, altered or improved is at least five years old.

Section 4. Calculation of Exemption

The buildings described in Section 3 shall be exempt for a period of eight years to the extent of the following percentages of the increase in assessed value thereof attributable to such reconstruction, alteration or improvement:

<u>Year</u>	<u>Exemption Percentage</u>
1	100.0
2	87.5
3	75.0
4	62.5
5	50.0
6	37.5
7	25.0
8	12.5

Section 5. Application for and Grant of Exemption

- a. An exemption shall be granted only upon application by the owner of the building on a form prescribed by the State Board of Real Property Services. The application shall be filed with the assessors of the Town of Delaware on or before the appropriate taxable status date.
- b. If satisfied that the application is entitled to an exemption pursuant to this local law, the assessors shall approve the application and such building shall thereafter be exempt from taxation and special ad valorem levies as herein provided commencing with the assessment roll prepared on the basis of the taxable status date. 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 shown in a separate column.

Section 6. Termination of Exemption

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 shall cease.

Section 7. Effect of Invalidity

If any clause, sentence, phrase, paragraph or any part of this local law shall for any reason be adjusted finally by a court of competent jurisdiction to be invalid, such judgment shall not affect, impair or invalidate the remainder of this local law, but shall be confined in its operation and effect to the clause, sentence, phrase, paragraph or any part thereof, directly involved in the controversy or action in which such judgment shall have been rendered. It is hereby declared to be the legislative intent that the remainder of this local law would have been adopted had any such provisions not been included.

Section 8. Effective Date

This local law shall take effect immediately upon filing in the office of the Secretary of State.

resexsec.doc

(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. 6 of 19 97 of the ~~(County)(City)(Town)(Village)~~ of Delaware was duly passed by the Town Board on December 30, 1997, 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 19 _____ of the (County)(City)(Town)(Village) of _____ was duly passed by the _____ on _____ 19____, and was (approved)(not disapproved)(repassed after disapproval) by the _____ and was deemed duly adopted on _____ 19____, 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 19 _____ of the (County)(City)(Town)(Village) of _____ was duly passed by the _____ on _____ 19____, and was (approved)(not disapproved)(repassed after disapproval) by the _____ on _____ 19____. 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 _____ 19____, 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 19 _____ of the (County)(City)(Town)(Village) of _____ was duly passed by the _____ on _____ 19____, and was (approved)(not disapproved)(repassed after disapproval) by the _____ on _____ 19____. Such local law was subject to permissive referendum and no valid petition requesting such referendum was filed as of _____ 19____, 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 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 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 19____ 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 _____ 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 1, above.

Pamela Walker

Clerk of the County legislative body, City, Town or Village Clerk or officer designated by local legislative body

PAMELA WALKER, Town Clerk

Date: December 30, 1997

(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 SULLIVAN

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.

Kenneth C. Klein

Signature KENNETH C. KLEIN

Town Attorney

Title

~~COUNTY~~
~~TOWN~~
Town
~~VILLAGE~~

of Delaware

Date: December 30, 1997

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(Name of Legislative Body)

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Pamela Walker

Clerk of the County legislative body, City, Town or Village Clerk or officer designated by local legislative body

PAMELA WALKER, Town Clerk

Date: December 30, 1997

(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 SULLIVAN

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Kenneth C. Klein

Signature KENNETH C. KLEIN

Town Attorney

Title

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~~TOWN~~

Town

~~VILLAGE~~

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Date: December 30, 1997