RESOLVED, that the Clerk of this Board shall forward certified copies of this resolution to the Director of the Steuben County Real Property Tax Service Agency; the Steuben County Treasurer; Attorney Robert H. Cole, Counsel for said District, and the President of the Board of Directors of the said Water Protection District.

RESOLUTION NO. 488

Introduced by Toth.
Seconded by Hauryzki.

Vote — Roll Call: Ayes: 30 Noes 1 Absconded — Absent 3.
Noes — Bauter — 1.
Absent — Mucciagrosso, Swackhamer — 2.

FINAL ADOPTION OF COUNTY OF STEUBEN LOCAL LAW NO. TWO OF THE YEAR 1979 PROVIDING FOR AN EXEMPTION FROM TAXATION AND SPECIAL AD VALOREM LEVIES IMPOSED BY THE COUNTY OF STEUBEN FOR COUNTY AND PART-COUNTY PURPOSES AND MAKING SAID LOCAL LAW SUBJECT TO A PERMISSIVE REFERENDUM.


WHEREAS, in accordance with the Municipal Home Rule Law of the State of New York there has been duly presented to the members of the Board of Supervisors of the County of Steuben, County of Steuben Local Law No. Two of the Year 1979 providing for an exemption from taxation and special ad valorem levies imposed by the County of Steuben for county and part-county purposes, at its regular meeting on November 20, 1978, and

WHEREAS, by resolution duly adopted by said Board on November 20, 1978, said Local Law was preliminarily adopted in its final form and its final adoption made subject to the holding of a public hearing on December 6, 1978 at 7:30 P.M. in the County Courthouse at Bath, New York and also subject to a permissive referendum, and

WHEREAS, the required public hearing was duly held on said Local Law as above mentioned and all persons appearing were given the opportunity to be heard and the Clerk of this Board having filed proof of the publication and posting of the notice of public hearing and requirement for a permissive referendum, and

WHEREAS, said Local Law in its final form was thereafter duly presented and read to this Board of Supervisors.

NOW THEREFORE, BE IT

RESOLVED, that County of Steuben Local Law No. Two of the Year 1979 as hereinafter set forth be, and the same hereby is, finally adopted as follows, to wit: —

County of STEUBEN
Local Law No. TWO of the year 1979

A local law providing for an exemption from taxation and special ad valorem levies imposed by the County of Steuben for county and part-county purposes.

Be it enacted by the BOARD OF SUPERVISORS of the County of STEUBEN as follows:

SECTION 1. A 100% total exemption from taxation and special ad valorem levies for ten successive years after the adoption hereof is hereby granted to "eligible business facilities" as defined in Section 115 of the Com-
merce Law of the State of New York, located in this County from taxes and special ad valorem levies imposed by or in behalf of Steuben County for county and part-county purposes.

SECTION 2. An “eligible business facility” as defined by the New York State Job Incentive Board, pursuant to Sections 115 and 120 of the Commerce Law of the State of New York, shall be exempt from taxes and special ad valorem levies imposed by the county for county and part-county purposes for any increase in the value thereof which is attributable to expenditures certified by the Job Incentive Board to have been paid or incurred by the owner or operator for capital improvements commenced on or after the effective date of this law, consisting of the construction, reconstruction, erection or improvement of depreciable real property included in such facility, and such exemptions shall be continued from year to year during the specified period only if the Certificate of Eligibility with respect to such business facility is not revoked or modified and is renewed or extended as provided by Section 120 of the Commerce Law.

SECTION 3. Such exemption shall be granted only upon an application by the owner or operator of such facility on a form prescribed by the New York State Job Incentive Board, to which there shall be attached a copy of the Certificate of Eligibility issued by the New York State Job Incentive Board. Such application shall be filed with the appropriate assessing authorities on or before the appropriate taxable-status dates. Copies of such applications shall be filed simultaneously with the New York State Job Incentive Board and the State Board of Equalization and Assessment.

SECTION 4. The assessors shall consider the application for such exemption, and if the same is in order shall determine the assessed value of such exemption in accordance with the above mentioned Certificate of Eligibility, issued pursuant to Section 130 of the Commerce Law of the State of New York, and enter such value on the “exempt” portion of the assessment roll. The eligible business facility shall then be exempt to the extent provided by this Local Law from taxes and special ad valorem levies commencing with the assessment roll prepared on the next-following taxable-status date.

SECTION 5. If an exemption has once been granted for a business facility under this section and the assessors receive notice that a Certificate of Eligibility of such facility has been revoked or modified, they shall re-determine the assessed value of any such exemption in accordance with such revocation or modification. If upon such re-determination it appears for a year for which an exemption has been granted that such facility has been ineligible or that the assessed value of such exemption as re-determined is less than the assessed value of such exemption as shown on the assessment rolls for such year, then a tax shall be levied at the rate of tax for such year upon so much of the assessed valuation of such exemption, as shown on such assessment rolls, as may be ineligible or excessive. Such tax shall be levied as an omitted assessment in the manner provided in Section 550 of the Real Property Tax Law for each such year. Any such re-determination shall be made no later than three years after the applicant for exemption last received benefit of any exemption under Section 485 of the Real Property Tax Law.

SECTION 6. This Local Law shall be effective January 1, 1979.

BE IT FURTHER RESOLVED, that within ten (10) days after such Local Law is adopted the Clerk of this Board of Supervisors of the County of Steuben shall cause a copy of the Local Law to be published once a week for two (2) successive weeks in the two officially designated county newspapers, the Corning Leader and the Evening Tribune, together with notice that said Local Law is subject to a permissive referendum of the qualified electors of Steuben County by the filing of a petition within forty-five (45) days from the date of the final adoption of the Local Law with the Clerk of this Board demanding such referendum, which petition must be signed by qualified electors of the County registered to vote therein at the last preced-
Resolved, that within five (5) days after the expiration of the time for the filing of petitions for a permissive referendum on said Local Law, the Clerk of this Board shall cause one certified copy thereof to be filed in the Office of the Steuben County Clerk, one certified copy in the Office of the New York State Comptroller, and four certified copies in the Office of the Secretary of State of the State of New York, and the said Secretary of State is to be requested to publish the Local Law in the supplement to the Session Laws and the Steuben County Clerk is to be requested to file the Local Law in a separate book kept by him for such records, and be it further

Resolved, that certified copies of this resolution shall be forwarded to the Director of the Real Property Tax Service Agency, the Chairman of the Equalization Committee and the Chairman of the Economic Development District Commission.

Mr. Gehl asked who will enforce the enabling legislation.

Mr. Toth replied it will be the responsibility of the Job Incentive Board in Albany.

Mr. Warner asked if any thought was given to a 50% exemption.

Mr. Toth replied there are variations and 100% would be top.

Mr. Blackwell stated 100% would be more incentive.

Mr. Toth replied that was the theory, we would make up in some ways what might be lost in other aspects.

Mr. Hendricks moved to table the resolution until the last meeting of the month and requested the recommendation of the Equalization Committee. Seconded by Mr. Baurer and LOST BY ROLL CALL VOTE of 16 yes. 15 no. 2 absent.


Absent — Muccigrosso, Swackhamer — 2.

Mr. Gehl commended the Committee for doing a very good job.

Mr. Kase moved to amend the resolution to provide for a 50% exemption the first year with a reduction of 5% thereafter for 9 years. Seconded by Mr. Solinas and LOST BY ROLL CALL VOTE of 4 yes, 27 no. 2 absent.


Absent — Muccigrosso, Swackhamer — 2.