

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~~ of STEUBEN
~~Town~~
~~Village~~

Local Law No. FIVE of the year 1997

A local law Relative to Exemptions on Historic Barns
(Insert Title)

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

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

SECTION 1: LEGISLATIVE INTENT

It is the intent of the within Local Law to provide an exemption from taxation to the extent authorized by Real Property Tax Law Section 483-b for historic barns which are reconstructed or rehabilitated.

SECTION 2: HISTORIC BARN DEFINED A historic barn shall mean a structure that was at least partially constructed before nineteen hundred thirty-six and that was originally designed and used for storing farm equipment or agricultural products, or for housing livestock.

SECTION 3: EXEMPTION

(a) Historic barns which are reconstructed or rehabilitated shall be exempt from taxation to the extent provided hereinafter.

(b) (1) Such barns shall be exempt for a period of one year to the extent of one hundred per centum of the increase in assessed value thereof attributable to such reconstruction or rehabilitation and for an additional period of nine years subject to the following:

(a) The extent of such exemption shall be decreased by ten per centum of the "exemption base" each year during such additional period. The "exemption base" shall be the increase in assessed value as determined in the initial year of the term of the exemption, except as provided in subparagraph (ii) of this paragraph.

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

(b) In any year in which a change in level of assessment of fifteen percent or more is certified for a final assessment roll pursuant to the rules of the state board, the exemption base shall be multiplied by a fraction, the numerator of which shall be the total assessed value of the parcel on such final assessment roll (after accounting for any physical or quantity changes to the parcel since the immediately preceding assessment roll), and the denominator of which shall be the total assessed value of the parcel on the immediately preceding final assessment roll. The result shall be the new exemption base. The exemption shall thereupon be recomputed to take into account the new exemption base, notwithstanding the fact that the assessor receives certification of the change in level of assessment after the completion, verification and filing of the final assessment roll. In the event the assessor does not have custody of the roll when such certification is received, the assessor shall certify the recomputed exemption to the local officers having custody and control of the roll, and such local officers are hereby directed and authorized to enter the recomputed exemption certified by the assessor on the roll. The assessor shall give written notice of such recomputed exemption to the property owner, who may, if he or she believes that the exemption was recomputed incorrectly, apply for a correction in the manner provided by title three of article five of Chapter 30 of the Laws of 1996 for the correction of clerical errors.

(2) No such exemption shall be granted for reconstruction or rehabilitation unless such reconstruction or rehabilitation was commenced subsequent to the effective date of this local law.

(3) No such exemption shall be granted to a historic barn which is receiving an exemption pursuant to section four hundred eighty-three of the Real Property Tax Law or which has received an exemption pursuant to that section within ten years of the date of the application for exemption filed pursuant to this section.

(4) No such exemption shall be granted to a historic barn which is used for residential purposes.

(5) No such exemption shall be granted for reconstruction and rehabilitation expenses that materially alter the historic appearance of the barn.

(c) Such exemption shall be granted only upon application by the owner of such barn on a form prescribed by the State of New York. The application shall be filed with the assessor of the city, town, village or county having the power to assess property for taxation on or before the appropriate taxable status date of such city, town, village or county.

(d) If satisfied that the barn is entitled to an exemption pursuant to this section, the assessor shall approve the application and such barn shall thereafter be exempt from taxation as herein provided commencing with the assessment roll prepared on the basis of the taxable status date referred to in subdivision three of this section. The assessed value of any exemption granted pursuant to this section 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 4: EFFECTIVE DATE. This Local Law shall become effective upon final adoption.

(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. Five of 1997 of the (County)(~~City~~)(~~Town~~)(~~Village~~) of Steuben was duly passed by the Steuben County Legislature on 2/28 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 approved)(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 approved)(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 approved)(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 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 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 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.

Co. Xam

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

(Seal)

Date: March 4, 1997

(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 STEUBEN

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.

[Handwritten Signature]

Signature

STEUBEN COUNTY ATTORNEY

Title

County

~~XXIX~~ of STEUBEN

~~XXXX~~

~~XXXXX~~

Date: March 4, 1997