

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 Town Village
(Select one:)

of Livingston _____

Local Law No. 3 of the year 2012

A local law Authorizing A Partial Exemption From Taxation By The County Of Livingston For Certain

(Insert Title)

Qualifying Commercial Or Residential Real Property Pursuant To New York State Real

Property Tax Law Section 485-n

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

County City Town Village
(Select one:)

of Livingston _____

as follows:

See next page.

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

Section 1. Legislative Authority.

This Local Law is enacted pursuant to the authority conferred by New York State Real Property Tax Law Section 485-n.

Section 2. Definitions.

As used in this Local Law, the following terms shall have the following meanings:

- (a) "Applicant" means any person obligated to pay real property taxes on real property for which an exemption from taxes under this section is sought.
- (b) "Benefit area" means the areas within the municipalities to which an exemption applies pursuant to Local Laws previously adopted by such municipalities.
- (c) "Commercial construction work" means the modernization, rehabilitation, expansion or other improvement of commercial use property or the portion of mixed-use property to be used for commercial purposes.
- (d) "Commercial purpose or use" means the buying, selling or otherwise providing of goods or services, including hotel services, or other lawful business or commercial activities permitted upon mixed-use property.
- (e) "Commercial use property" means real property on which will exist, after completion of commercial construction work, a building used for commercial purposes or use.
- (f) "Mixed-use property" means real property on 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.
- (g) "Municipalities" means the Villages of Dansville, Lima and Geneseo and the Towns of North Dansville, Lima and Geneseo located within Livingston County.
- (h) "Residential construction work" means the creation, modernization, rehabilitation, expansion or other improvement of dwelling units, other than dwelling units in a hotel, in the portion of mixed-use property to be used for residential purposes.

Section 3. Real Property Tax Exemptions.

- (a) Commercial use property and mixed-use property that was converted, created, modernized, rehabilitated, expanded or otherwise improved, and which is located within the benefit areas designated by the municipalities, shall be exempt from taxation and special ad valorem levies as provided hereinafter.
- (b) (i) For a period of twelve years following the approval of an application as hereinafter provided, the increase in assessed value of such property attributable to a conversion, creation, modernization, rehabilitation, expansion or other improvement shall be exempt as provided in subparagraph (a)(ii) of this section. Such exemption shall be computed with respect to the "exemption base." The exemption base shall be determined for each year in which there is an increase in assessed value so attributable from that of the previous year's assessed value.
 - (ii) The tax exemption shall be computed as follows:

Year of exemption	Percentage of exemption
1 through 8	100% of exemption base
9	80% of exemption base
10	60% of exemption base
11	40% of exemption base
12	20% of exemption base

- (c) No such exemption shall be granted unless:
 - (i) Such conversion, creation, modernization, rehabilitation, expansion or other improvement was commenced subsequent to the date of the effective date of this local law; and
 - (ii) The cost of such conversion, creation, modernization, rehabilitation, expansion or other improvement exceeds the sum of ten thousand dollars or such greater amount as may be specified by local law.
- (d) For the purposes of this section the term “conversion, creation, modernization, rehabilitation, expansion or other improvement” shall not include ordinary maintenance and repairs.
- (e) No such exemption shall be granted concurrent with or subsequent to any other real property tax exemption granted to the same improvements to the real property, except, where during the period of a previous exemption, payments in lieu of taxes or other payments were made to the municipalities 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.

Section 4. Application for Exemption.

- (a) The exemption provided for herein shall be granted only upon application by the owner of real property on a form prescribed by the Commissioner of the New York State Department of Taxation and Finance. Such application shall be filed with the municipalities’ assessor on or before the appropriate taxable status dates of the municipalities.
- (b) If the assessor is satisfied that the applicant is entitled to an exemption pursuant to this local law, he or she shall approve the application and such real property shall thereafter be exempt from taxation and special ad valorem levies as provided herein commencing with the assessment roll prepared after the taxable status date occurring after the granting of the application.
- (c) The assessed value of any exemption granted hereunder 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 5. Effective Date.

This local law shall be effective immediately upon filing thereof with the Secretary of State.

Dated at Geneseo, New York
April 9, 2012 (Introduced)
April 25, 2012 (Adopted)

(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. 3 of 2012 of the (County)(City)(Town)(Village) of Livingston was duly passed by the Board of Supervisors on April 25, 2012, 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 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.)

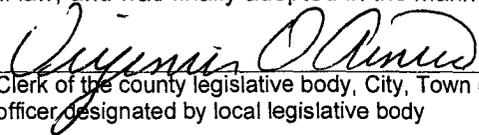
I hereby certify that the local law annexed hereto, designated as local law No. _____ of 20____ of the City of _____ having been submitted to referendum pursuant to the provisions of section (36)(37) of the Municipal Home Rule Law, and having received the affirmative vote of a majority of the qualified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

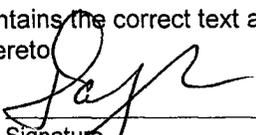
Date: 4-25-12

(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 Livingston

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
David J. Morris, County Attorney
Title

County
City of Livingston
Town
Village

Date: 4/25/12