

# 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. 2 of the year 2011

A local law Providing Exemption Under Section 485-a of the Real Property Tax law for Certain  
*(Insert Title)*  
Converted Mixed use Property in the Village of Lima

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.)

(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. 2 of 2011 of the (County)(City)(Town)(Village) of Livingston Board of Supervisors was duly passed by the Board of Supervisors on February 23, 2011, in accordance with the applicable provisions of law.

**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) passed 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.

**Section 1. Purpose**

This Local Law is enacted pursuant to the provisions of section 485-a of the Real Property Tax Law of the State of New York to grant a partial exemption from taxation to certain real property located within the Village of Lima, which has been converted to a combination of commercial and residential use.

**Section 2. Definitions**

For purposes of this Local Law:

- A. "Applicant" means any person obligated to pay real property taxes on the property for which an exemption from real property taxes under this local law is sought.
- B. "Commercial construction work" means the modernization, rehabilitation, expansion or other improvement of the portion of mixed-use property to be used for commercial purposes.
- C. "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 in mixed-use property.
- D. "Exemption Base" means the increase in the assessed value of real property attributable to the amount invested, exclusive of the cost of ordinary maintenance and repairs, to convert such real property to Mixed-use property, as hereinafter defined.
- E. "Mixed-use property" means 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 use.
- F. "Person" means an individual, corporation, limited liability company, partnership, association, agency, trust, estate, foreign or domestic government or subdivision thereof, or other entity.
- G. "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.
- H. "Village" means the Village of Lima located within Livingston County.

**Section 3. Exemption**

- A. Non-residential real property located within the Village upon conversion to Mixed Use Property shall be exempt from taxation and special ad valorem levies as provided hereinafter.
- B. (i) For a period of twelve years from the approval of an application, the increase in assessed value of such property attributable to such conversion, shall be exempt as provided in subsection B(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 following table shall illustrate the computation of the tax exemptions:

Years 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

- C. No such exemption shall be granted unless:
- (1) such conversion was commenced subsequent to the effective date of this local law; and
  - (2) the cost of such conversion exceeds the sum of ten thousand dollars.
- D. For purposes of this local law, conversion shall not include ordinary maintenance and repairs. No such exemption shall be granted concurrent with or subsequent to any other real property tax exemption granted to the same improvements to real property, except, where during the period of such previous exemption, payments in lieu of taxes or other payments were made to the local government 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 local law less the number of years the property would have been previously exempt from real property taxes.

#### **Section 4. Application**

Such exemption shall be granted only upon application by the owner of such real property on a form prescribed by the State Board of Real Property Tax Services. Such application shall be filed with the Town of Lima assessor on or before the appropriate taxable status date of the Village.

#### **Section 5. Approval of Exemption**

If the Town of Lima 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 referred to in Section 4 of this local law. The assessed value of any exemption granted pursuant to this local law shall be entered by the Town of Lima assessor on the assessment roll with the taxable property, with the amount of the exemption shown in a separate column.

#### **Section 6. Effective Date**

This local law shall take effect upon its filing with the New York State Secretary of State.

Dated at Geneseo, New York  
February 9, 2011 (Introduced)  
February 23, 2011 (Adopted)

**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.

*Virginia O'Brien*

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

Date: 2-23-11

(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.

*Dayle*

\_\_\_\_\_  
Signature  
County Attorney

\_\_\_\_\_  
Title

County \_\_\_\_\_  
City of Livingston  
Town \_\_\_\_\_  
Village \_\_\_\_\_

Date: 2/23/11