

County of Tioga

Local Law No. 4 of the Year 1977.

A Local Law providing for an exemption from taxation and special ad valorem levies imposed by the County of Tioga for County and Part-County purposes.

Be It Enacted by the Legislature of the County of Tioga as follows:

**SECTION 1:**

An 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 Commerce Law of the State of New York, located in this County, from taxes and special ad valorem levies imposed by or in behalf of Tioga County for county and part-county purposes as follows:

<u>Year</u>	<u>Exemption</u>	<u>Year</u>	<u>Exemption</u>
1	100%	6	50
2	90	7	40
3	80	8	30
4	70	9	20
5	60	10	10

**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 120 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 redetermination 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 redetermined 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 by 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 to permissive referendum or 45 days after its 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. 4 of 1977 of the (County) of Tioga was duly passed by the Tioga County Legislature on October 11, 1977, 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 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.

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.

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.

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 , become operative.

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\*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.

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.

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

(Seal)

Date:

(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 Tioga

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

Title

County of Tioga

City

Town

Village

Date: