

County of Tioga

Local Law No. 3 of the Year 1997.

A Local Law Amending Local Law No. 3 of the year 1977 for the partial exemption from real property tax of real property constructed, altered, installed, or improved subsequent to July 1, 1977.

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

SECTION 1:

Section 1 of Local Law No. 3 of the Year 1977 is hereby amended to read as follows:

1. That pursuant to Section 485-b, subdivision 7, of the Real Property Tax Law of the State of New York, the exemption from taxation by the County of real property, constructed, altered, installed or improved subsequent to the 1st day of October, nineteen hundred and ninety-seven for the purpose of commercial, business or industrial activity shall be exempt for a period of one year to the extent of fifty per centum of the increase in assessed value thereof attributable to such construction, alteration, installation or improvement and for an additional period of nine years provided, however, that the extent of such exemption shall be decreased by five per centum each year during such additional period of nine years, and such exemption shall be computed with respect to the "exemption base." The exemption base shall be the increase in assessed value as determined in the initial year of such ten year period following the filing of an original application, except as provided in Section 485-b (2)(a)(ii) of the Real Property Tax Law of the State of New York.

2. The following table shall illustrate the computation of the tax exemption.

Year of Exemption	Percentage of Exemption
1	50
2	45
3	40
4	35
5	30
6	25

7	20
8	15
9	10
10	5

SECTION 2:

Section 2 of Local Law No. 3 of the Year 1977 is hereby amended to read as follows:

No such exemption shall be granted unless:

1. Such construction, alteration, installation or improvement was commenced subsequent to the first day of October, nineteen hundred and ninety-seven.
2. The cost of such construction, alteration, installation or improvement exceeds the sum of Ten Thousand Dollars.
3. Such construction, alteration, installation or improvement is completed as may be evidenced by a certificate of occupancy or other appropriate documentation as provided by the owner.

SECTION 3:

Section 4 of Local Law No. 3 of 1977 is hereby amended to read as follows:

This Local Law shall become effective October 1, 1997 and upon filing of the Local Law pursuant to Section 27 of the Municipal Home Rule Law of the State of New York.

SECTION 4:

A new Section 5 is hereby added to Local Law No. 3 of 1977 as follows:

SECTION 5:

If any clause, sentence, paragraph, subdivision, section or part of this local law shall be adjudged by any court of competent jurisdiction to be invalid, such

judgment, decree or order shall not affect, impair or invalidate the remainder thereof, but shall be confined in its operation to the clause, sentence, paragraph, subdivision, section or part thereof directly involved in the controversy in which such judgment, decree or order have been rendered.

(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 1997 of the (County) of Tioga was duly passed by the Tioga County Legislature on September 8, 1997, 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 on 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.

*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: