

# 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 Farmersville

FILED  
STATE RECORDS

AUG 25 2010

DEPARTMENT OF STATE

Local Law No. 2 of the year 2010

A local law known as "The Business Improvement Exemption Law"  
(Insert Title)

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

County  City  Town  Village  
(Select one:)

of Farmersville as follows:

Please see the attached two (2) sheets.

(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 20 10 of the ~~(County)(City)(Town)(Village)~~ of Farmersville was duly passed by the Town Board on July 19, 20 10, 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) (repassed after disapproval) by the \_\_\_\_\_ and was deemed duly adopted 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) (repassed after disapproval) by the \_\_\_\_\_ on \_\_\_\_\_ 20 \_\_\_\_\_.

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) (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.

(Seal)

*James J. McAuley*  
Clerk of the county legislative body, City, Town or Village Clerk or officer designated by local legislative body Susan E. Holmes  
Date: 7-14-10

**(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 CATTARAUGUS

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.

*Susan E. Holmes*  
Signature  
Town of Farmersville Attorney  
Title

~~County~~  
~~City~~ of Farmersville  
Town  
~~Village~~

Date: 7-19-10

**TOWN OF FARMERSVILLE, NEW YORK**  
**LOCAL LAW 2 OF 2010**  
**THE BUSINESS IMPROVEMENT EXEMPTION LAW**  
**ADOPTION OF REAL PROPERTY TAX LAW SECTION 485-b**

Be it enacted by the Town Board of the Town of Farmersville as follows:

**I. Authorization for Exemption**

This local law, using Section 485-b of the Real Property Tax Law, authorizes a partial exemption from real property taxation for commercial, business or industrial property constructed, altered, installed or improved on or after the effective date of this law. The cost of such construction, alteration, installation or improvement must exceed \$10,000.00. Ordinary maintenance and repairs do not qualify for exemption. The property must not be receiving or have received any other exemption authorized by the Real Property Tax Law with respect to the same improvements, unless during the period of the prior exemption, payments in lieu of taxes were made in amounts that were at least equal to the taxes that would have been paid had the property been receiving the Section 485-b exemption. This local law does not limit the exemption by specific geographic areas and to sectors and sub sectors of businesses as defined in the North American Industry Classification System.

**II. Colloquial Name of Law**

The colloquial name of this local law, which is a Town of Farmersville adoption and implementation of Section 485-b of the Real Property Tax Law, shall be “The Business Improvement Exemption Law.”

**III. Duration and Computation of Exemption**

The exemption in the first year is 50% of the increase in the assessed value attributable to the improvement. The exemption amount then decreases by 5% in each of the next nine years. This declining percentage continues to be applied to the increase in assessed value determined in the first year of the exemption, unless there is a change in level of assessment for an assessment roll of 15% or more, as certified by the State Board of Real Property Services, in which case an adjustment is required.

**IV. Application for Exemption**

The exemption applies to charges imposed upon real property by or on behalf of the Town of Farmersville for municipal purposes and to special ad valorem levies except those levied for fire district, fire protection district or fire alarm district purposes. The exemption does not apply to costs incurred for ordinary maintenance and repairs or to property used primarily for residential purposes other than hotels or motels.

## **V. Filing for Exemption**

Application for exemption from Town of Farmersville taxes must be filed, using form (RP-485-b) with the town assessor, not the State Board of Real Property Services.

## **VI. Time of Filing Application**

The RP-485-b application must be filed in the assessor's office on or before the taxable status date of March 1<sup>st</sup> and within one year from the date of completion of the improvements.

## **VII. Exemption Retention Conditions**

Once the exemption has been granted, the exemption may continue for the authorized period provided that the eligibility requirements continue to be satisfied. It is not necessary to reapply for the exemption after the initial year in order for the exemption to continue.

## **VIII. Repeal**

This Local Law shall repeal any prior Local law concerning this subject.

## **IX. Severability**

Should any part of this Local Law be adjudged by a court of competent jurisdiction to be invalid, such adjudication shall not affect, impair, or invalidate the remainder thereof, but shall be restricted in its operation in affect to the part of this Local Law specifically determined to be invalid.

## **X. Effective Date**

This Local Law shall take effect immediately upon this filing thereof in the Office of the Secretary of State of the State of New York.