

(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~~ of Yates, New York  
~~Town~~  
~~Village~~

Local Law No. 4 of the year 2018.

A local law Enacting a Real Property Tax Exemption for Historic Property  
(Insert Title)

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

~~County~~  
~~City~~ of Yates, New York as follows:  
~~Town~~  
~~Village~~

**A Local Law Enacting a Real Property Tax Exemption for Historic Property**

SECTION 1. LEGISLATIVE INTENT

It is the intent of the within Local Law to enact a Local Law to provide an exemption for qualifying historic real property as set forth in Real Property Tax law Section 444-a. Real property altered or rehabilitated subsequent to the effective date of this Local Law shall be exempt from taxation as herein provided.

SECTION 2. EXEMPTION GRANTED

a.) Historic property shall be exempt from taxation to the extent of any increase in value attributable to such alteration or rehabilitation pursuant to the following schedule:

year of exemption	percent of exemption
1	100
2	100
3	100
4	100

5	100
6	80
7	60
8	40
9	20
10	0

b.) No such exemption shall be granted for such alterations or rehabilitation unless:

- (i) Such property has been designated as a local landmark, or is a property that contributes to the character of an historic district, created by a local law passed pursuant to section ninety-six-a or one hundred nineteen-dd of the general municipal law;
- (ii) Alterations or rehabilitation must be made for means of historic preservation;
- (iii) Such alterations or rehabilitation of historic property meet guidelines and review standards in the local preservation law, if any;
- (iv) Such alterations or rehabilitation of historic property are approved by the local preservation commission, if any, prior to commencement of work;
- (v) Alterations or rehabilitation are commenced subsequent to the effective date of this Local Law.

### SECTION 3. APPLICATION

Such exemption shall be granted only by application of the owner or owners of such historic real property on a form prescribed by the state board. The application shall be filed with the Assessor of the town having power to assess property for taxation on or before the appropriate taxable status date of such town.

### SECTION 4. GRANTING OF EXEMPTION

Such exemption shall be granted where the assessor is satisfied that the applicant is entitled to an exemption pursuant to this Local Law. The assessor shall approve such application and such property shall thereafter be exempt from taxation from Town real property taxes as herein provided commencing with the assessment roll prepared on the basis of the taxable status date referred to in subdivision three of this section. The assessed value of any exemption granted pursuant to this section shall be entered by the assessor on the assessment roll with the taxable property, with the amount of exemption shown in a separate column.

### SECTION 5. EFFECTIVE DATE.

The within Local Law shall be effective immediately upon passage subject to the filing requirements of Real Property Tax Law Section 444-a and proper filing with the Office of the Secretary of State.

**(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 2018, of the ~~(County)~~ ~~(City)~~ (Town) ~~(Village)~~ of Yates, New York was duly passed by the \_\_\_\_\_ on \_\_\_\_\_ 2018, 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)~~ \_\_\_\_\_ was duly passed by the \_\_\_\_\_ on \_\_\_\_\_ 20\_\_\_\_, and was (approved) (not disapproved) (Name of Legislative Body) (repassed after disapproval) by the \_\_\_\_\_ and was deemed duly adopted (Elective Chief Executive Officer\*) on \_\_\_\_\_ 2018, 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 2018 of the ~~(County)~~ ~~(City)~~ (Town) ~~(Village)~~ of \_\_\_\_\_ was duly passed by the \_\_\_\_\_ on \_\_\_\_\_ 2018, and was (approved) (not disapproved) (repassed after disapproval) by the \_\_\_\_\_ on \_\_\_\_\_ 2018. Such local law was submitted to (Elective Chief Executive Officer) 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 200 of the ~~(County)~~ ~~(City)~~ (Town) ~~(Village)~~ of Yates, New York was duly passed by the Town Board, and was (approved) (Name of Legislative Body) on \_\_\_\_\_ (not disapproved) (repassed after disapproval) by the \_\_\_\_\_ on \_\_\_\_\_ 2018. Such local law was subject to permissive referendum and no valid petition requesting such referendum was filed as of \_\_\_\_\_, 2018, 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 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.**

**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 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.

(SEAL)

\_\_\_\_\_  
Michelle Harling  
Town Clerk, Town of Yates

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 ORLEANS

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.

\_\_\_\_\_  
Andrew W. Meier  
Town Attorney

County \_\_\_\_\_  
City of Yates \_\_\_\_\_  
Town \_\_\_\_\_