

LOCAL LAW NO. 10-1975
CHAUTAUQUA COUNTY

Pursuant to Section 485 of the Real Property Tax Law and Section 24 of the Municipal Home Rule Law.

A Local Law Providing for an Exemption from Taxation and Special Ad Valorem Levies
Imposed by the County for County and Part County Purposes

BE IT ENACTED, by the County Legislature of the County of Chautauqua, New York as follows:

Section I. *Taxation of Real Property Exemption for New Structures*

a) When a new structure is constructed it shall be assessed in the manner provided by the Real Property Tax Law.

b) A total exemption from taxation and special ad valorem levies for one year after the adoption hereof and if the business or industry is not a registered business or industry prior to July 30, 1975, which is the commencement of this program eligibility in Chautauqua County. This exemption is hereby granted to eligible business facilities as defined in Section 115 of the Commerce Law of the State of New York to facilities located in Chautauqua County from taxes and special ad valorem levies imposed by or in behalf of Chautauqua County for County and part County purposes.

c) An eligible business facility as defined by the New York State Job Incentive Board pursuant to Section 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 value 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 commence on or after July 30, 1975 and 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 or renewed or extended as provided by Section 120 of the Commerce Law.

d) A partial exemption from taxation and special ad valorem levies commencing with the second year of eligibility and equally 90% exemption for eligible industry or business as described under Section I, part b of this Law and continuing for a period of years until 100% of taxes become due using a 10% decrease rate in exemption for each concurrent year of eligibility.

e) 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 Certificate of Eligibility issued by the New York State Job Incentive Board. Such application shall be filed with the appropriate existing authorities on or before the approximate taxable status dates. Copies of such applications shall be filed with the New York State Job Incentive Board.

f) 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 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.

g) If an exemption has 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 re-determination 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 re-determined 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 eligible or excessive. Such tax shall be levied as an omitted assessment in the manner provided in Section 550 of the Real Property Tax Law.

h) Such exemptions as specified in Section 1-6 and 1-d for new business and industry shall only be authorized upon certification that proposed pay scales for non-salaried employees exceeds the current federal minimum wage laws by a minimum of 25%.

i) Any project qualifying under Section 1-b and financed under the New York State Industrial Development Agency Act shall enjoy identical benefits, with the separate requirement that the exempt properties be entered on the exempt portion of the assessment rolls and payments in lieu of taxes be made in accordance with the schedule described in this Local Law.

Section II *Exemption for Improvements to Existing Structures or New Structures Constructed by Existing Industry*

a) When an improvement to an existing structure is made or new structure constructed, it shall be assessed in the manner provided by the Real Property Tax Law.

b) The property of which an improvement is part of or whole shall be exempt from the amount of increase in taxation and special ad valorem levies for two years after the adoption hereof and if the business or industry is a registered business or industry prior to July 30, 1975, which is the commencement of this program eligibility in Chautauqua County. This exemption is hereby granted to eligible business facilities as defined in Section 115 of the Commerce Law of the State of New York.

c) A partial exemption from taxation and special ad valorem levies commencing with the third year of eligibility and equally 80% exemption for eligible industry and business as described under Section I, part b of this Law and continuing for a period of years under 100% of taxes become due using a 10% decreasing rate in exemption for each concurrent year of eligibility.

d) All other non-contradictory regulations under Section I of this Local Law are applicable for improvements to existing structures and construction of new structures by existing industry.

Section III. *Exemption for Purchase of Existing Structures with No Improvements*

a) When an existing structure is purchased by new ownership, it shall be assessed in the manner provided by the Real Property Tax Law.

b) With no improvements initiated to the property, an industry may apply for a tax freeze for up to ten years on taxes and special ad valorem levies imposed by or in behalf of Chautauqua County for County and part County purposes.

c) In any subsequent year this same business or industry may make application for exemptions under Section II of this Local Law, if eligibility has been determined, at which point they can qualify for the remaining number of years up to then for partial exemptions.

Section IV.

This Local Law shall take effect forty-five (45) days after its adoption, unless, within such forth-five day period after its adoption, a petition protesting against this Local Law, signed and authenticated as required by the Election Law for the signing and authenticating of designation petitions, so far as applicable, by ten percentum of the qualified electors of the County of Chautauqua of the total number of votes casts for governor at the last gubernatorial election in Chautauqua County and registered to vote at the last preceding election is filed with the Clerk of the Legislature, and in such event, this Local Law shall take effect only after it has been approved by the affirmative vote of the majority of the qualified electors of Chautauqua County voting on a proposition for its approval submitted either at the next general election or at a special election provided the petition request and the County Legislature adopts a Local Law submitting such proposition at a special election held in less than sixty (60) days after the adoption of such Local Law providing for such special election.

Approved by County Legislature: 11/5/75

Approved by County Executive: 11/14/75

Subject to Permissive Referendum – Effective 12/29/75

Adopted as LL 10-75