

(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 Orleans, New York
~~Town~~
~~Village~~

Local Law No. 6 of the year 2008.

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

Be it enacted by the Orleans County Legislature of the
(Name of Legislative Body)

County
~~City~~ of Orleans, 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:

<u>Year of Exemption</u>	<u>Percent of Exemption</u>
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 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;
- (iv) Such alterations or rehabilitation of historic property are approved by the local preservation commission 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

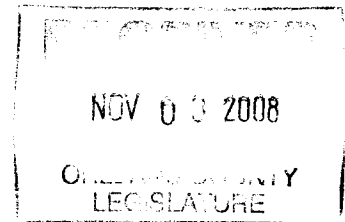
Such exemption shall be granted where the Assessor is satisfied that the applicant is entitled to an exemption pursuant to this Local Law. The Assessor shall approve such application and such property shall thereafter be exempt from taxation from County real property taxes as herein provided commencing 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.



STATE OF NEW YORK
DEPARTMENT OF STATE
ONE COMMERCE PLAZA
99 WASHINGTON AVENUE
ALBANY, NY 12231-0001



DAVID A. PATERSON
GOVERNOR

LORRAINE A. CORTÉS-VÁZQUEZ
SECRETARY OF STATE

October 30, 2008

Nadine P Hanlon
Clerk
3 South Main Street
Albion NY 14411-1495

RE: County of Orleans, Local Law No. 4, 5 & 6, 2008, filed on October 27, 2008

Dear Sir/Madam:

The above referenced material was received and filed by this office as indicated. Additional local law filing forms can be obtained from our website, www.dos.state.ny.us/corp/misc.html.

Sincerely,
Linda Lasch
Principal Clerk
State Records and Law Bureau
(518) 474-2755