January 3, 1995

State Records and Law Bureau
Department of State
162 Washington Avenue
Albany, New York 12231

RE: Wayne County Local Law No. 1-1995

Gentlemen:

Enclosed herewith is Wayne County Local Law No. 1-1995 in relation to determining the veterans real property exemptions.

This law is submitted for filing in your office pursuant to Section 27 of the Municipal Home Rule Law.

Very truly yours,

Helen R. Maddock, Clerk
Wayne County Board of Supervisors

Enclosure
January 3, 1995

Ms. Linda Shaffer
Wayne County Clerk
County Office Building
Lyons, New York 14489

RE: Wayne County Local Law No. 1-1995

Dear Ms. Shaffer:

Enclosed herewith is a certified copy of Wayne County Local Law No. 1-1995 in relation to determining the veterans real property exemptions.

This law is submitted for filing in your office pursuant to Section 27 of the Municipal Home Rule Law.

Very truly yours,

Helen R. Maddock, Clerk
Wayne County Board of Supervisors

Enclosure
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 of WAYNE

Local Law No. 1 of the year 1995

A local law in relation to determining the veterans real property exemptions.

Be it enacted by the Board of Supervisors of the

County of Wayne as follows:

SECTION 1.

This local law is enacted pursuant to the provisions of Section 458 of the Real Property Tax Law, as amended by Chapter 410 of the Laws of 1994.

SECTION 2.

Notwithstanding the limitation on the amount of exemption prescribed in subdivision one or two of Section 458 of the Real Property Tax Law, if the total assessed value of the real property for which such exemption has been granted increases or decreases as the result of a revaluation or update of assessments, and a material change in level of assessment, as provided in Title Two of Article 12 of the Real Property Tax Law, is certified for the assessment roll pursuant to the rules of the State Board of Equalization and Assessment, the assessor shall increase or decrease the amount of such exemption by multiplying the amount of such exemption by such change in level of assessment. If the assessor receives the certification after the completion, verification and filing of the final assessment roll, the assessor shall certify the amount of exemption as recomputed pursuant to this Section 2 to the local officers having custody and control of the roll, and such local officers are hereby directed and authorized to enter the recomputed exemption certified by the assessor on the roll.

SECTION 3.

Notwithstanding the provisions of paragraph (b) of subdivision six of Section 458-a of the Real Property Tax Law, an owner of property who previously received an exemption pursuant to Section 458, but who opted instead to receive exemption pursuant
to Section 458-a, may again receive an exemption pursuant to Section 458 upon application by the owner within one year of the adoption of this local law. The assessor shall recompute all exemptions granted pursuant to Section 458 by multiplying the amount of each such exemption by the cumulative change in level of assessment certified by the State Board of Equalization and Assessment measured from the assessment roll immediately preceding the assessment roll on which exemptions were first granted pursuant to Section 458-a; provided, however, that if an exemption pursuant to Section 458 was initially granted to a parcel on a later assessment roll, the cumulative change in level factor to be used in recomputing that exemption shall be measured from the assessment roll immediately preceding the assessment roll on which that exemption was initially granted. No refunds or retroactive entitlements shall be granted.

SECTION 4.
This local law shall take effect immediately;
1. (Final adoption by local legislative body only.)

I hereby certify that the local law annexed hereto, designated as local law No. ....... of 19... of the (County)(City)(Town)(Village) of .... Wayne ............................................... was duly passed by the Board of Supervisors .............. on ...January 3. 19... 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 approved)(repassed after disapproval) by the ............................................... 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 approved)(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 approved)(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.

* Elective Chief Executive Officer means or includes the chief executive officer of a county elected on a countywide 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 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____, 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 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 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 __________, above.

Helen R. Maddock, Clerk
(Date: January 3, 1995)

(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 __________

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

Donald Crowley, County Attorney

Title

County

Town of __________

Date: January 3, 1995