November 15, 1976

Secretary of State
Records and Laws Bureau
Department of State
Albany, N. Y. 12231

Gentlemen:

Enclosed are four copies of Local Law No. 2 and No. 3 of 1976 from the County of Wayne.

Very truly yours,

Lois Van Hoover
Clerk of the Board

Enc.
Text of law should be given as amended. Do not use brackets for matter to be eliminated and do not use italics for new matter.

County

Wayne

Local Law No. 2 of the year 1976

A local law providing for an exemption from taxation imposed by the County for County and Part County Purposes

Be it enacted by the Board of Supervisors... of the

Wayne

as follows:

Section 1. Pursuant to Section 485 of the Real Property Tax Law of the State of New York, eligible business facilities as defined in Section 115 of the Commerce Law of the State of New York which are located within the County of Wayne shall be exempt from taxes imposed by or on behalf of the County of Wayne for County and Part County purposes to the extent provided in Section 485 of the Real Property Tax Law, in accordance with the following schedule for exemption:

90% exemption for the first year
80% exemption for the second year
70% exemption for the third year
60% exemption for the fourth year
50% exemption for the fifth year
40% exemption for the sixth year
30% exemption for the seventh year
20% exemption for the eighth year
10% exemption for the ninth year

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 a certificate of eligibility issued by the aforesaid Job Incentive Board and the exemption shall be continued from year to year during such period only if the certificate of eligibility with respect to such business facility is not revoked or modified and is renewed or extended as provided in Section 120 of the Commerce Law of the State of New York.

Section 2. (a) Any business facility granted an exemption pursuant to Section 485-B of the Real Property Tax Law shall be ineligible for an exemption pursuant to this Local Law.

(b) In the event a business facility which has been granted an exemption pursuant to this Local Law is granted an exemption under Section 485-B of the Real Property Tax Law, the exemption granted pursuant to this Local Law shall cease.
Section 3. If an exemption has once been granted for a business facility under Section 485 of the Real Property Tax Law and the assessors receive notice that a Certificate of Eligibility of such facility has been revoked or modified, they shall redetermine the assessed value of any such exemption in accordance with such revocation or modification. If upon such redetermination 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 redetermined 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 ineligible or excessive. Such tax shall be levied as an omitted assessment in the manner provided in Section 550 of the Real Property Tax Law.

Section 4. Local Law No 2 - 1973 is hereby repealed, effective October 1, 1976.

Section 5. This Local Law is subject to a permissive referendum and in the event that a timely and lawful petition is not filed same shall take effect November 15, 1976.
(Complete the certification in the paragraph which applies to the filing of this local law and strike out the matter therein which is not applicable.)

(Final adoption by local legislative body only.)

1. I hereby certify that the local law annexed hereto, designated as local law No. ___________ of 19________
   County
   of the Town of __________________________ was duly passed by __________________________ (Name of Legislative Body)
   Village
   on __________________________ 19______ in accordance with the applicable provisions of law.

(Passage by local legislative body with approval or no disapproval by Elective Chief Executive Officer
or repassage after disapproval.)

2. I hereby certify that the local law annexed hereto, designated as local law No. ___________ of 19________
   County
   of the Town of __________________________ was duly passed by __________________________ (Name of Legislative Body)
   Village
   on __________________________ 19______ and was approved by the __________________________
   Elective Chief Executive Officer
   and was deemed duly adopted on __________________________ 19______, in accordance with the applicable
   provisions of law.

(Final adoption by referendum.)

3. I hereby certify that the local law annexed hereto, designated as local law No. ___________ of 19________
   County
   of the Town of __________________________ was duly passed by __________________________ (Name of Legislative Body)
   Village
   on __________________________ 19______ and was approved by the __________________________
   Elective Chief Executive Officer
   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
general thereon at the special election held on __________________________ 19______, in accordance with the appli-
cable provisions of law.

(Subject to permissive referendum and final adoption because no valid petition filed requesting
referendum.)

4. I hereby certify that the local law annexed hereto, designated as local law No. ___________ of 1976...
   County
   of the Town of __________________________ Board of Supervisors __________________________
   Wayne
   on __________________________ 1976 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 board of supervisors, the mayor of a
city or village or the supervisor of a town, where such officer is vested with power to approve or
veto local laws or ordinances.
(City local law concerning Charter revision proposed by petition.)

5. 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 § 36 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 election held on ......................... 19 .......... became operative.

(County local law concerning adoption of Charter.)

6. I hereby certify that the local law annexed hereto, designated as Local Law No. ...... of 197 .... 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 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 .......... above.

[Signature]
Clerk of the Board of Supervisors, City, Town or Village Clerk or Officer designated by Local Legislative Body

Date: November 15, 1976

(Seal)

(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 ...... Wayne.................................

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]
Title of Officer County Attorney

County of ...... Wayne

Dated: November 15, 1976
(Complete the certification in the paragraph which applies to the filing of this local law and strike out the matter therein which is not applicable.)

(Final adoption by local legislative body only.)

1. I hereby certify that the local law annexed hereto, designated as local law No. ........................ of 19...... County of the ........................................ was duly passed by .............................................................. (Name of Legislative Body)
   Village ........................................ on ........................................ 19...... in accordance with the applicable provisions of law.

(Passage by local legislative body with approval or no disapproval by Elective Chief Executive Officer or repassage after disapproval.)

2. I hereby certify that the local law annexed hereto, designated as local law No. ........................ of 19...... County of the ........................................ was duly passed by .............................................................. (Name of Legislative Body)
   Village ........................................ not disapproved on ........................................ 19...... and was approved repassed after disapproval by the .............................................................. Elective Chief Executive Officer and was deemed duly adopted on ........................................ 19...... , in accordance with the applicable provisions of law.

(Final adoption by referendum.)

3. I hereby certify that the local law annexed hereto, designated as local law No. ........................ of 19...... County of the ........................................ was duly passed by .............................................................. (Name of Legislative Body)
   Village ........................................ not disapproved on ........................................ 19...... and was approved repassed after disapproval by the .............................................................. Elective Chief Executive Officer 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 special election held on ........................................ 19...... , in accordance with the applicable provisions of law.

(Subject to permissive referendum and final adoption because no valid petition filed requesting referendum.)

4. I hereby certify that the local law annexed hereto, designated as local law No. ........................ of 1923...... County of the ........................................ was duly passed by the Board of Supervisors .............................................................. on (Name of Legislative Body)
   Village ........................................ not disapproved on ........................................ 19...... and was approved repassed after disapproval by the .............................................................. Elective Chief Executive Officer ........................................ 19...... Such local law being subject to a permissive referendum and no valid petition requesting such referendum having been filed, said local law was deemed duly adopted on ........................................ 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 county-wide basis or if there be none the chairman of the board of supervisors, the mayor of a city or village or the supervisor of a town, where such officer is vested with power to approve or veto local laws or ordinances.
(City local law concerning Charter revision proposed by petition.)

5. 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 § 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 the ................................................. 19...... 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.

__________________________
Clerk of the Board of Supervisors, City, Town or Village Clerk or Officer designated by Local Legislative Body

Date:

(Seal)

(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 WAYNE

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.

______________________________
(TITLE OF OFFICE) Clerk, Board of Supervisors
County Waynestocks of WAYNE

Dated:
County of WAYNE
Local Law No. 2 of the year 1973

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 WAYNE COUNTY BOARD OF SUPERVISORS of the County of WAYNE as follows:

Section 1. Pursuant to Section 85 of the Real Property Law of the State of New York eligible business facilities as defined in Section 115 of the Commerce Law of the State of New York which are located within the County of Wayne shall be exempt from taxes and special ad valorem levies imposed by or on behalf of the County of Wayne for County and Part-County purposes in accordance with the following schedule for exemption.

100% exemption for each of first five years
90% exemption for the sixth year
80% exemption for the seventh year
70% exemption for the eighth year
60% exemption for the ninth year
50% exemption for the tenth year

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 a certificate of eligibility issued by the aforesaid Job Incentive Board and the exemption shall be continued from year to year during such period only if the certificate of eligibility with respect to such business facility is not revoked or modified and is renewed or extended as provided in Section 120 of the Commerce Law of the State of New York.

Section 2. If an exemption has once 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 redetermine the assessed value of any such exemption in accordance with such revocation or modification. If upon such redetermination 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 redetermined 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 ineligible or excessive. Such tax shall be levied as an omitted assessment in the manner provided in Section 550 of the Real Property Tax Law.

Section 3. This local law is subject to a permissive resolution and in the event that a timely and lawful petition is not filed same shall take effect July 1, 1973.
NOTICE THAT LOCAL LAW NO. 2 - 1976 IS EFFECTIVE UPON FILING WITH THE NEW YORK SECRETARY OF STATE.

NOTICE IS HEREBY GIVEN that the following local law adopted by the Board of Supervisors of the County of Wayne on the 23rd day of September, 1976, subject to the deman for a permissive referendum, and no such demand having been filed, has become effective on or about the 15th day of November, 1976, with filing with the Secretary of State of the State of New York, in accordance with Section 27 of the Municipal Home Rule Law of the State of New York.

Local Law No. 2 - 1976 entitled "Proving for an Exemption from Taxation Imposed by the County for County and Part County Purposes"

Be it enacted by the Board of Supervisors of the County of Wayne as follows:

Section 1. Pursuant to Section 485 of the Real Property Tax Law of the State of New York, eligible business facilities as defined in Section 115 of the Commerce Law of the State of New York which are located within the County of Wayne shall be exempt from taxes imposed by or on behalf of the County of Wayne for County and Part County purposes to the extent provided in Section 485 of the Real Property Tax Law, in accordance with the following schedule for exemption:

- 90% exemption for the first year
- 80% exemption for the second year
- 70% exemption for the third year
- 60% exemption for the fourth year
- 50% exemption for the fifth year
- 40% exemption for the sixth year
- 30% exemption for the seventh year
- 20% exemption for the eighth year
- 10% exemption for the ninth year

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 a certificate of eligibility issued by the aforesaid Job Incentive Board and the exemption shall be continued from year to year during such period only if the certificate of eligibility with respect to such business facility is not revoked or modified and is renewed or extended as provided in Section 120 of the Commerce Law of the State of New York.

Section 2. (a) Any business facility granted an exemption pursuant to Section 485-B of the Real Property Tax Law shall be ineligible for an exemption pursuant to this Local Law.

(b) In the event a business facility which has been granted an exemption pursuant to this Local Law is granted an exemption under Section 485-B of the Real Property Tax Law, the exemption granted pursuant to this Local Law shall cease.

Section 3. If an exemption has once been granted for a business facility under Section 485 of the Real Property Tax Law and the assessors receive notice that a Certificate of Eligibility of such facility has been revoked or modified, they shall redetermine the assessed value of any such exemption in accordance with such revocation or modification. If upon such redetermination 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 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 ineligible or excessive. Such tax shall be levied as an omitted assessment in the manner provided in Section 550 of the Real Property Tax Law.

Section 4. Local Law No 2 - 1973 is hereby repealed, effective October 1, 1976.

Section 5. This Local Law is subject to a permissive referendum and in the event that a timely and lawful petition is not filed same shall take effect November 15, 1976.

THIS NOTICE OF THE EFFECTIVE DATE OF THE ABOVE LOCAL LAW is published in accordance with Section 234 of the County Law of the State of New York.

Dated: Lyons, New York
November 22, 1976
Lois Van Hoover, Clerk
Wayne County Board of Supervisors

Please Publish Twice
Ms. Lois Van Hoover  
Clerk of the Board  
Wayne County Board of Supervisors  
Court House  
26 Church Street  
Lyons, New York 14489  

Dear Ms. Van Hoover:

We are returning Local Laws Nos. 2 and 3 of the year 1976 of Wayne County.

Section four of Local Law No. 2 repeals Local Law No. 2 of 1973. However, our records show that no Local Law No. 2 was filed by Wayne County in 1973. Please clarify this matter.

Very truly yours,

MARIO M. CUOMO  
Secretary of State  

By:  

Barry F. Bohan  
Director  
State Records and Law Bureau  

BFB:js  
Enc.
November 15, 1976

State Comptroller
Division of Municipal Affairs
State Office Building
Albany, New York 12225

Gentlemen:

Enclosed is a copy of Local Law No. 2 of 1976 from the County of
Wayne.

Very truly yours,

Lois Van Hoover
Clerk of the Board

Enc.