(Please Use this Form for Filing your Local Law with the Secretary of State)

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 City Town	of	NIAGARA			
Town Village					
	Local Law No.	2	of the year 1976		

A local law exempting real property in the County of Niagara from taxation pursuant to Article 4-A of the Commerce Law.

Ве	e it enacted by	the NIAGARA	COUNTY (Name of Leg	LEGISLATURE	••••••	of the
County City Taxwi		NIAGARA				as follows:

The Director of Real Property Tax Services shall have the power and be charged with the duty of carry out the purpose and intent of Article 4-A of the Commerce Law, Section 485 of the Real Property Tax Law and the other applicable laws of the State of New York to grant business facility owners or operators, as defined by the aforesaid state laws, tax exemption or tax credits from taxes and special ad valorem assessments imposed to the extent of any increase in the value of the capital improvements, commenced on or after the effective date of this act, consisting of construction, reconstruction, erection or improvements of depreciable real property, as certified in the certificate of eligibility issued by the New York State Urban Job Incentive Board, created by Section 116 of the Commerce Law, provided that the owner or operator of the business facility files before the taxable status date with the Director of Real Pooperty Tax Services of the County of Niagara an application on the form prescribed by the Board of Equalization and Assessment, to which there shall be attached a copy of the certificate of eligibility so issued and simultaneously therewith files the application with the State Board of Equalization and Assessment and the State Urban Job Incentive Board. Upon submission of the aforesaid application and proof, the Director of Real Property Tax Services, with or without a hearing, shall consider the application for such exemption and, if found to be in order, determine the assessed value of the exemption in accordance with the certificate of eligibility and enter such value on the exempt portion of the assessment roll.

The Director of Real Property Tax Services, in his determination, shall grant tax credit or exemption as follows:

To the extent of 100 percent of said taxes and special ad valorem levies for a period not to exceed ten (10) years.

Such exemption so granted shall continue from year to year during the period of years as above provided only if the certificate of eligibility is not revoked or modified and is renewed or extended by the State Urban Job Incentive Board.

That any exemption so granted by the Director of Real Property Tax Services shall commence with the assessment roll prepared the next following taxable status date of the County of Niagara. This local law shall take effectively (If additional space is needed, please attach sheets of the same size as this and number each)

10: Jan mulatipe 1/18/76,

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
County City Town Village County Calculate County Was duly passed by
on
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
County of the XCaky of
XXX N X XXX
on OCTOBER 5, 1976 and was approved by the COUNTY EXECUTIVE REPRESED ARTER ALEMPTRAVAL Elective Chief Executive Officer
and was deemed duly adopted onOctober8
Final adoption by referendum.)
3. I hereby certify that the local law annexed hereto, designated as local law No of 19
County
of the City Town of
not disapproved on19 and was approved by the
on
mandatory permissive referendum and received the affirmative vote of a majority of the qualified electors voting
general thereon at the special election held on
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 19
County City Town Town Town (Name of Legislative Body)
Village not disapproved
valid petition requesting such referendum having been filed, said local law was deemed duly adopted on

(Complete the certification in the paragraph which applies to the filing of this local law and strike out the

^{*}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	the
provisions of § 36 of the Municipal Home Rule Law and having received the affirmative vote of a majo	
of the qualified electors of such city voting thereon at the special general 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 ounty of	the luni- f the
If any other authorized form of final adoption has been followed, please provide an appropri ertification.)	iate
I further certify that I have compared the preceding local law with the original on file in this of and that the same is a correct transcript therefrom and of the whole of such original local law, and inally adopted in the manner indicated in paragraph2 above.	
De hitmen & Sarren	
Clerk of the Link of the Link of the Link	fXcXr
NIAGARA COUNTY LEGISLATURE	
(Seal)	
Certification to be executed by County Attorney, Corporation Counsel, Town Attorney, Village Attor or other authorized Attorney of locality.)	rney
STATE OF NEW YORK	
COUNTY OF NIAGARA	
I, the undersigned, hereby certify that the foregoing local law contains the correct text and that proper proceedings have been had or taken for the enactment of the local law annexed hereto.	t all
(Title of Officer) NIAGARA COUNTY AT County XXXX of NIAGARA XXXXXX XXXXXX	TORN
Dated: OCTOBER 8 , 1976	

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