

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 City Town Village
(Select one:)

of Niagara

Local Law No. 1 of the year 2014

A local law Adopting a Local Law to authorize a Real Property Tax exemptions for improvements that
(Insert Title)
meet certification standards for Green Buildings

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

County City Town Village
(Select one:)

of Niagara as follows:

Section 1. Legislative intent.

This Legislature hereby finds and determines that New York State Real Property Tax Law Section 470 authorizes municipalities to provide a real property tax exemption for improvements to real property meeting certification standards for green buildings.

This legislature further finds and determines that the County of Niagara has historically pursued policies to promote energy efficiency and reduce greenhouse gas emissions.

This Legislature also determines that the County of Niagara should give homeowners and businesses an incentive to comply with LEED standards when making improvements to real property.

Therefore, the purpose of this law is to provide a real property tax exemption for improvements to real property which meets LEED certification standards, as authorized under New York Real Property Tax Law.

(If additional space is needed, attach pages the same size as this sheet, and number each.)

Section 2. Local Law.

Niagara County is hereby enacting a new Local Law, which shall read as follows:

LEED EXEMPTION

Statutory Authority.

This article implements section 470 of New York Real Property Law by granting a real property exemption for improvements to real property located in the County of Niagara which meets LEED certification standards for green buildings or substantially equivalent standards for certification using a similar program for green buildings as determined by Niagara County.

Grant of Exemption and Conditions.

- A. Real property, which is certified under a LEED certification standard for the categories of certified, silver, gold or platinum as meeting green buildings standards, as determined by a LEED accredited professional shall be exempt as provided below for the respective percentages provided that a copy of the LEED certification for a qualified category is filed with the appropriate Assessor's Office and is approved by the Assessor as meeting the requirements of Section 470 of New York Real Property Tax Law and this article. Such exemption shall be to the extent of any increase in assessed value resulting from the construction or reconstruction of a property meeting LEED certification or substantially equivalent standards for certification using a similar program for green buildings as determined by Niagara County.

LEED Exemption

<u>Year</u>	<u>Certified/Silver</u>	<u>Gold</u>	<u>Platinum</u>
1	100%	100%	100%
2	100%	100%	100%
3	100%	100%	100%
4	80%	100%	100%
5	60%	80%	100%
6	40%	60%	100%
7	20%	40%	80%
8	0%	20%	60%
9	0%	0%	40%
10	0%	0%	20%

- B. No such exemption shall be granted unless:

1. Such construction of improvements was commenced on or after the effective date of this law.
2. The value of such construction exceeds the sum of ten thousand (10,000) dollars; and
3. Such construction is documented by a building permit, if required, for the improvements, or other appropriate documentation as required by the Assessor.

C. For the purpose of this article the term "Construction of Improvements" shall not include ordinary maintenance and repairs.

Approval of Assessment.

If the Assessor is satisfied that the applicant is entitled to an exemption pursuant to this article, he or she shall approve the application and such real property shall thereafter be exempt from taxation as provided in this section commencing with the assessment roll prepared after the taxable status date. The assessed value of any exemption grant pursuant to this section shall be entered by the Assessor on the assessment roll with the taxable property, with the amount of this exemption shown in separate column.

Section 3. Filing.

The Clerk of the Niagara County Legislature is hereby directed to file a copy of this local law with the State Board of Real Property Tax Services and the Town and City assessors who prepare the assessment roll on which taxes of this County are levied.

Section 4. Applicability.

This law shall apply to improvements of real property occurring on or after the effective date of this law.

Section 5. Severability.

If any clause, sentence, paragraph, subdivision, section, or part of this law or the application thereof to any person, individual, corporation, firm, partnership, entity, or circumstance shall be adjudged by any court of competent jurisdiction to be invalid or unconstitutional, such order or judgment shall not affect, impair, or invalidate the remainder thereof, but shall be confined in its operation to the clause, sentence, paragraph, subdivision, section or part of this law, or in its application to the person, individual, corporation, firm, partnership, entity, or circumstance directly involved in the controversy in which such order or judgment shall be rendered.

Section 6. SEQRA Determination.

This Legislature, being the State Environmental Quality Review Act (SEQRA) lead agency, hereby finds and determines that this law constitutes a Type II action pursuant to Section 617.5(c)(20), (21), and/or (27) of Title 6 of the NEW YORK CODE OF RULES AND REGULATIONS (6 NYCRR) and within the meaning of Section 87-109(2) of the NEW YORK ENVIRONMENTAL CONSERVATION LAW as promulgation of regulations, rules, policies, procedures, and legislative decisions in connection with continuing agency administration, management and information collection. The Niagara County Legislature is hereby directed to circulate any appropriate SEQRA notices of determination of non-applicability or non-significance in accordance with this law.

Section 7. Effective Date.

This law shall take effect immediately upon filing in the Office of the Secretary of State and shall apply to tax years beginning on or after January 1, 2015.

(Complete the certification in the paragraph that applies to the filing of this local law and strike out that which is not applicable.)

1. (Final adoption by local legislative body only.)

I hereby certify that the local law annexed hereto, designated as local law No. 1 of 2014 of the ~~(County)~~(City)(Town)(Village) of Niagara was duly passed by the Niagara County Legislature on September 16 2014, in accordance with the applicable provisions of law.
(Name of Legislative Body)

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 20____ of the (County)(City)(Town)(Village) of _____ was duly passed by the _____ on _____ 20____, and was (approved)(not approved) *(Name of Legislative Body)* (repassed after disapproval) by the _____ and was deemed duly adopted *(Elective Chief Executive Officer*)* on _____ 20____, 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 20____ of the (County)(City)(Town)(Village) of _____ was duly passed by the _____ on _____ 20____, and was (approved)(not approved) *(Name of Legislative Body)* (repassed after disapproval) by the _____ on _____ 20____. *(Elective Chief Executive Officer*)*

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 _____ 20____, 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 20____ of the (County)(City)(Town)(Village) of _____ was duly passed by the _____ on _____ 20____, and was (approved)(not approved) *(Name of Legislative Body)* (repassed after disapproval) by the _____ on _____ 20____. Such local law was subject to permissive referendum and no valid petition requesting such referendum was filed as of _____ 20____, 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 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 20 ____ 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 _____ 20____, 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 20 ____ of the County of _____ State of New York, having been submitted to the electors at the General Election of November _____ 20____, 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 1 above.

Mary J. Tamburino

Clerk of the county legislative body, City, Town or Village Clerk or officer designated by local legislative body

Date: 9/24/14

(Seal)

