

At a Regular Meeting of the Common Council of the City of Plattsburgh, New York held March 11, 1982.

PRESENT: Mayor Rennell, Aldermen Stewart, Deforge, Stanley, Lombardoni and Griffin.

ABSENT: Alderman Blumette.

By Alderman Stewart; seconded by Alderman Deforge:

LOCAL LAW NO. 2 OF 1982

A LOCAL LAW GRANTING PARTIAL EXEMPTION FROM TAXATION, SPECIAL AD VALOREM LEVIES AND SERVICE CHARGES FOR THE PURPOSE OF ENCOURAGING COMMERCIAL, BUSINESS, OR INDUSTRIAL ACTIVITY WITHIN THE CITY OF PLATTSBURGH, NEW YORK, PURSUANT TO SECTION 485-B OF THE REAL PROPERTY TAX LAW OF THE STATE OF NEW YORK.

BE IT ENACTED by the Mayor and Common Council of the City of Plattsburgh, New York as follows:

SECTION 1:

Real property constructed, altered, installed, or improved subsequent to the 1st day of January, Nineteen Hundred Eighty Two for the purpose of commercial business, or industrial activity, shall be exempt from taxation, special ad valorem levies and service charges to the extent hereinafter provided.

SECTION 2:

(a) Such real property shall be exempt for a period of one year to the extent of fifty per centum of the increase in assessed value thereof attributable to such construction, alteration, installation or improvement and for an additional period of nine years provided, however, that the extent of such exemption shall be decreased by five per centum each year during such additional period of nine years. The following table shall illustrate the computation of tax exemption:

Year of exemption	Percentage of exemption
1	50
2	45
3	40
4	35
5	30
6	25
7	20
8	15
9	10
10	5

(b) No such exemption shall be granted unless

1. such construction, alteration, installation or improvement was commenced subsequent to the first day of January, nineteen hundred eighty-two; and
2. the cost of such construction, alteration, installation or improvement exceeds the sum of ten thousand dollars.

(c) For purposes of this section, the terms construction, alteration, installation and improvement shall not include ordinary maintenance and repairs.

SECTION 3:

Such exemption shall be granted only upon application by the owner of such real property on a form prescribed by the state board. The original of such application shall be filed with the assessor of the City on or before the appropriate taxable status date of the City. A copy thereof shall be filed with the state board.

SECTION 4:

If the assessor is satisfied that the applicant is entitled to an exemption pursuant to this section, he shall approve the application and such real property shall thereafter be exempt from taxation, special ad valorem levies and service charges as herein provided commencing with the assessment roll prepared after the taxable status date referred to in section three of this law. The assessed value of any

exemption granted pursuant to this section shall be entered by the assessor on the portion of the assessment roll provided for property exempt from taxation.

SECTION 5:

The provisions of this section shall apply to real property used primarily for the buying, selling, storing, or developing of goods or services, the manufacture or assembly of goods or the processing of raw materials. This section shall not apply to property used primarily for the furnishing of dwelling space or accommodations to either residents or transients other than hotels or motels.

SECTION 6:

In the event that real property granted an exemption pursuant to this section ceases to be used primarily for eligible purposes, the exemption granted pursuant to this section shall cease.

SECTION 7:

Local Law #5 of 1976 and all other Local Laws or Ordinances inconsistent herewith are hereby repealed.

On roll call, Aldermen Stewart, Deforge, Stanley, Lombardoni and Griffin voted in the affirmative; no one in the negative; (Alderman Blumette being absent) CARRIED.

The foregoing Local Law is hereby certified to the Mayor this 18th day of March, 1982.


CITY CLERK

The foregoing Local Law is hereby approved, after Public Hearing held this 18th day of March, 1982.


MAYOR

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At a Regular Meeting of the Common Council of the City of Plattsburgh, held March 11, 1982

PRESENT: Mayor Rennell, Aldermen Stewart, Deforge, Stanley, Lombardoni and Griffin.

ABSENT: Alderman Blumette

By Alderman Stewart, seconded by Alderman Deforge.

LOCAL LAW NO. TWO OF 1982

A LOCAL LAW GRANTING PARTIAL EXEMPTION FROM TAXATION, SPECIAL AD VALOREM LEVIES AND SERVICE CHARGES FOR THE PURPOSE OF ENCOURAGING COMMERCIAL, BUSINESS, OR INDUSTRIAL ACTIVITY WITHIN THE CITY OF PLATTSBURGH, NEW YORK, PURSUANT TO SECTION 485-B OF THE REAL PROPERTY TAX LAW OF THE STATE OF NEW YORK

BE IT ENACTED by the Mayor and Common Council of the City of Plattsburgh, New York as follows:

SECTION 1:

Real property constructed, altered, installed, or improved subsequent to the 1st day of January, Nineteen Hundred Eighty Two, for the purpose of commercial business, or industrial activity, shall be exempt from taxation, special ad valorem levies and service charges to the extent hereinafter provided.

SECTION 2:

a. Such real property shall be exempt for a period of one year to the extent of fifty per centum of the increase in assessed value thereof attributable to such construction, alteration, installation or improvement and for an additional period of nine years provided, however, that the extent of such exemption shall be decreased by five per centum each year during such additional period of nine years. The following table shall illustrate the computation of tax exemption:

Year of exemption	Percentage of exemption
1	50
2	45
3	40
4	35
5	30
6	25
7	20
8	15
9	10
10	5

b. No such exemption shall be granted unless

1. such construction, alteration, installation or improvement was commenced subsequent to the first day of January, nineteen hundred eighty two; and

2. the cost of such construction, alteration, installation or improvement exceeds the sum of ten thousand dollars.

2-4-82
3-11-82
3-18-82

c. For purposes of this section the terms construction, alteration, installation and improvement shall not include ordinary maintenance and repairs.

SECTION 3: Such exemption shall be granted only upon application by the owner of such real property on a form prescribed by the state board. The original of such application shall be filed with the assessor of the City on or before the appropriate taxable status date of the City. A copy thereof shall be filed with the state board.

SECTION 4: If the assessor is satisfied that the applicant is entitled to an exemption pursuant to this section, he shall approve the application and such real property shall thereafter be exempt from taxation, special ad valorem levies and service charges as herein provided commencing with the assessment roll prepared after the taxable status date referred to in section three of this law. The assessed value of any exemption granted pursuant to this section shall be entered by the assessor on the portion of the assessment roll provided for property exempt from taxation.

SECTION 5: The provisions of this section shall apply to real property used primarily for the buying, selling, storing, or developing ^{of} goods or services, the manufacture or assembly of goods or the processing of raw materials. This section shall not apply to property used primarily for the furnishing of dwelling space or accommodations to either residents or transients other than hotels or motels.

SECTION 6: In the event that real property granted an exemption pursuant to this section ceases to be used primarily for eligible purposes, the exemption granted pursuant to this section shall cease.

SECTION 7: Local Law 5 of 1976 and all other local laws or ordinances inconsistent herewith are hereby repealed.

On Roll Call, Alderman Stewart, Deforge, Stanley, Lombardoni & Griffin voted in the affirmative; no one in the negative; (Alderman Blumette being absent) CARRIED