

# VILLAGE OF ALFRED, NEW YORK

## LOCAL LAW NO. 3 - 2010

### A LOCAL LAW FOR – ADOPTING THE PROVISIONS OF NEW YORK PROPERTY TAX LAW SECTION 444-A

Be it enacted by the Village Board of the Village of Alfred, Allegany County, New York as follows:

1. Real property altered or rehabilitated subsequent to the effective date of a local law or resolution adopted pursuant to this section shall be exempt from taxation and special ad valorem levies as herein provided. After a public hearing, the governing body of a county, city, town or village may adopt a local law and a school district, other than a school district governed by the provisions of article fifty-two of the education law, may adopt a resolution to grant the exemption authorized pursuant to this section. A copy of such law or resolution shall be filed with the commissioner and the assessor of such county, city, town or village who prepares the assessment roll on which the taxes of such county, city, town, village or school district are levied.

2. (a) Historic property shall be exempt from taxation to the extent of any increase in value attributable to such alteration or rehabilitation pursuant to the following schedule:

Year of exemption	Percent of exemption
1	100
2	100
3	100
4	100
5	100
6	80
7	60
8	40
9	20
10	0

- (b) No such exemption shall be granted for such alterations or rehabilitation unless:
- (i) Such property has been designated as a landmark, or is a property that contributes to the character of an historic district, created by a local law passed pursuant to section ninety-six-a or one hundred nineteen-dd of the general municipal law;
  - (ii) Alterations or rehabilitation must be made for means of historic preservation;
  - (iii) Such alterations or rehabilitation of historic property meet guidelines and review standards in the local preservation law;
  - (iv) Such alterations or rehabilitation of historic property are approved by the local preservation commission prior to commencement of work;

(v) Alterations or rehabilitation are commenced subsequent to the effective date of the local law or resolution adopted pursuant to this section.

3. Such exemption shall be granted only by application of the owner or owners of such historic real property on a form prescribed by the commissioner. The application shall be filed with the assessor of the county, city, town or village having power to assess property for taxation on or before the appropriate taxable status date of such county, city, town or village.

4. Such exemption shall be granted where the assessor is satisfied that the applicant is entitled to an exemption pursuant to this section. The assessor shall approve such application and such property shall thereafter be exempt from taxation and special ad valorem levies as herein provided commencing with the assessment roll prepared on the basis of the taxable status date referred to in subdivision three of this section. The assessed value of any exemption granted pursuant to this section shall be entered by the assessor on the assessment roll with the taxable property, with the amount of the exemption shown in a separate column.

5. A county, city, town or village by local law or a school district by resolution may:  
(a) Reduce the per centum of exemption otherwise allowed pursuant to this section; and  
(b) Limit eligibility for the exemption to those forms of alterations or rehabilitation as are prescribed in such local law or resolution.

#### 6. LOCAL PRESERVATION COMMISSION

The Village hereby establishes a Local Preservation Commission consisting of three to five local, knowledgeable professionals to approve the site plan of applicants for tax exemption. This site plan will be critiqued in accordance with the *Standards of Rehabilitation and Guidelines for Rehabilitating Historic Buildings* of the U.S. Interior Department.