

# ***Local Law Filing***

NEW YORK STATE DEPARTMENT OF STATE  
41 STATE STREET, ALBANY, NY 12231

(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.

## **Town of Hammond**

### **Local Law No. 1 of the year 2012**

#### **A Local Law to Provide Real Property Tax Exemptions for Capital Improvements to One and Two Family Dwellings**

(Insert title)

**Be it enacted by the Town Board of the Town of Hammond as follows:**

(Name of Legislative Body)

#### **Section 1. Purpose and Intent**

This local law is intended to encourage owners of one- and two-family dwellings within the Town of Hammond to make capital improvements thereto thereby improving the quality of housing within the community, and preserving and expanding the tax base of the Town of Hammond.

#### **Section 2. Definitions.**

The following definitions shall be applicable to this local law:

RECONSTRUCTION, ALTERATION, AND IMPROVEMENT. This term shall apply to capital improvements to residential buildings, but shall not include ordinary maintenance and repairs. This term shall also not apply to construction, alteration or repairs to swimming pools. Such terms shall include the value of the relocation or improvement of a septic system when such relocation or upgrade is required as a condition of or as precedent to obtaining a building permit pursuant to the applicable Codes.

RESIDENTIAL BUILDING. This term shall include any building or structure designed and occupied exclusively for residential purposes by not more two families.

#### **Section 3. Eligibility and Amount of Exemption.**

Pursuant to Section 421-f of the New York State Real Property Tax Law, and subject to satisfaction of the requirements outlined in this local law, the reconstruction, alteration, expansion, or improvement to one- or two-family residential buildings having a cost of not less than \$3,000, and commenced subsequent to the effective date of this local law, that results in an increase in assessed valuation shall be, upon proper application, eligible for an exemption of Town of Hammond property taxes as provided in this law, up to and not to exceed \$50,000. The exemption granted by this local law applies to taxes and special ad valorem levies; but does not apply to special assessments.

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#### **Section 4. Calculation of Exemption.**

1. One-family and two-family residential buildings reconstructed, altered, or improved for residential purposes subsequent to the effective date of this local law, shall be exempt for a period of one (1) year to the extent of 100% of the increase in assessed valuation attributable to such reconstruction, alteration, or improvement and for an additional period of seven (7) years subject to the following:
  - (a) The extent of such exemption shall be decreased by 12.5% of the initial exemption each year during said additional seven (7) year period; and
  - (b) Such exemption shall be limited to a maximum of \$50,000 in increased market value of the property attributable to such reconstruction, alteration or improvement, and any increase in market value greater than such amount shall not be eligible for the exemption pursuant to this local law.
2. For the purposes of this local law, the market value of the reconstruction, alteration, or improvement shall be equal to the increased assessed value attributable to such reconstruction, alteration, or improvement divided by the then most recently established state equalization rate for the Town of Hammond. However, where the then most recently established state equalization rate for the Town of Hammond equals or exceeds 95%, the increase in assessed value attributable to such reconstruction, alteration, or improvement shall be deemed to be equal to the market value of such reconstruction, alteration, or improvement.

#### **Section 5. Requirements For Obtaining Exemption.**

1. No exemption under this law shall be granted unless:
  - (a) The reconstruction, alteration or improvement was commenced subsequent to the effective date of this law; and
  - (b) The value or cost of such reconstruction, alteration, or improvement exceeds \$3,000; and
  - (c) The greater portion, as so determined by square footage, of the building reconstructed, altered, or improved is at least five (5) years old; and
  - (d) Building permits for such reconstruction, alteration, or improvement have been obtained in accordance with the applicable local law or code
2. The exemption provided by this law shall be granted only upon application by the owner of such residential building on a form prescribed by the New York State Board of Real Property Services and filed with the Assessor for the Town of Hammond on or before the taxable status date for the Town of Hammond. A Certificate of Compliance or a Certificate of Occupancy issued in connection with the reconstruction, alteration, or improvement must be submitted with the application.
3. Upon satisfaction of the requirements of this local law, the Assessor shall approve the application and such residential building shall thereafter be exempt from taxation and special ad valorem levies as provided in this local law commencing with the next assessment roll. The assessed value of any exemption granted pursuant to this law shall be entered by the Assessor on the assessment roll with the taxable property with the amount of such exemption shown in a separate column.

**Section 6. Cessation of Exemption.**

Any exemption granted pursuant to this local law shall terminate in the event that the building granted the exemption ceases to be used primarily for residential purposes, or title to such building is transferred to other than the heirs or distributees of the owner receiving the exemption. Properties currently receiving an exemption or abatement under other sections of the Real Property Tax Law shall be unhindered by an exemption granted pursuant to this local law.

**Section 7. Severability.**

If any section or subsection, paragraph, clause, phrase or provision of this law shall be adjudged invalid or held unconstitutional, the remaining portions of this law shall remain and operate as if that section, subsection, paragraph, clause, phrase, or provision did not exist.

**Section 8. Copy to be Filed.**

A certified copy of this local law shall be filed by the Town Clerk with the New York State Board of Real Property Services, and with the Assessor for the Town of Hammond.

**Section 9. Effective Date.**

This local law shall be effective upon adoption by the Town Board of the Town of Hammond and filing with the Department of State pursuant to the provisions of the Municipal Home Rule Law. However, the implementation of this law will not be effective until after the next taxable status date, and the establishment of the real property tax roll.

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

**(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 2012** of the Town of Hammond was duly passed by the Board of Trustees on April 9, 2012, in accordance with the applicable provisions of law.

**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 \_\_\_\_\_ on \_\_\_\_\_ 20\_\_\_\_, and was (approved)(not approved) (Name of Legislative Body) (repassed after disapproval) by the \_\_\_\_\_ on \_\_\_\_\_ 20\_\_\_\_. Such local (Elective Chief Executive Officer)

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.)**

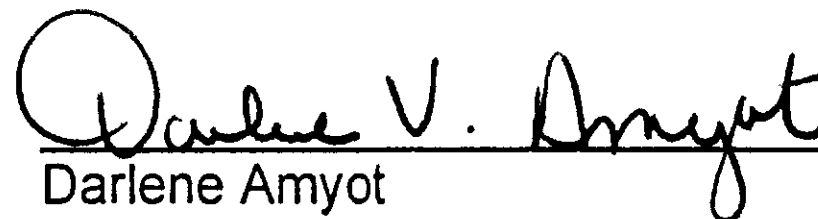
I hereby certify that the local law annexed hereto, designated as local law No. \_\_\_ of 20\_\_\_ of the City of \_\_\_\_\_ having been submitted to referendum pursuant to the provisions of section (36)(37) of the Municipal Home Rule Law, and having received the affirmative vote of a majority of the 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 town 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.



Darlene Amyot  
Clerk, of the Town Hammond

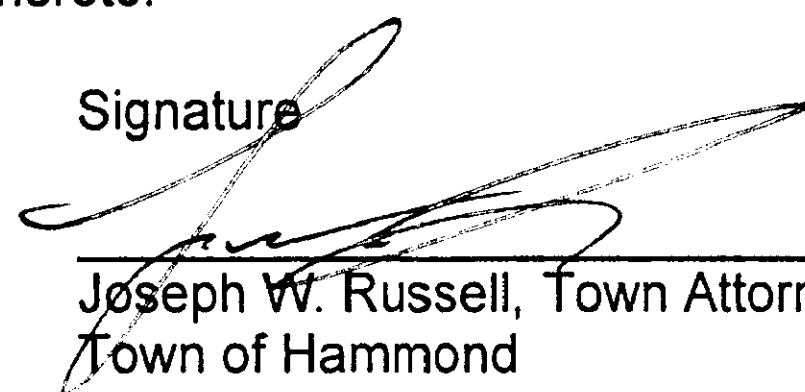
Date: 4/11/12

(seal)

**(Certification to be executed by County Attorney, Corporation Counsel, Town Attorney, Village Attorney or other authorized attorney of locality.)**

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



Joseph W. Russell, Town Attorney  
Town of Hammond

Date: 4/10/12