



STATE OF NEW YORK
DEPARTMENT OF STATE
ONE COMMERCE PLAZA
99 WASHINGTON AVENUE
ALBANY, NY 12231-0001

ANDREW M. CUOMO
GOVERNOR

CESAR A. PERALES
SECRETARY OF STATE

August 14, 2013

RECEIVED
AUG 19 2013
BY: *JP*

Jeremy Boylan
Clerk
60 Central Avenue
Cortland NY 13045

RE: County of Cortland, Local Law 5 2013, filed on August 14, 2013

Dear Sir/Madam:

The above referenced material was filed by this office as indicated. Additional local law filing forms can be obtained from our website, www.dos.ny.gov.

Sincerely,
State Records and Law Bureau
(518) 474-2755

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 Cortland

Local Law No. 5 of the year 2013

A local law Establishing a Partial Real Property Tax Exemption for Certain New or Substantially
(Insert Title)
Rehabilitated Multiple Dwellings in the City of Cortland

Be it enacted by the LEGISLATURE of the
(Name of Legislative Body)

County City Town Village
(Select one.)

of CORTLAND as follows:

SEE ATTACHED

(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. 5 of 2013 of the ~~(County)(City)(Town)(Village)~~ of CORTLAND LEGISLATURE was duly passed by the LEGISLATURE on JULY 25 2013, 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.

Joseph D. Bolin

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

(Seal)

Date: 7-31-13

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

STATE OF NEW YORK
COUNTY OF CORTLAND

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.

Erin R. Dusek

Signature

COUNTY ATTORNEY

Title

County
City of CORTLAND
Town
Village

Date: 8/2/13

A Local Law Establishing a Partial Real Property Tax Exemption for Certain New or Substantially Rehabilitated Multiple Dwellings in the City of Cortland.

Be it enacted by the legislature of the County of Cortland, as follows:

Section 1. Legislative Intent

The Cortland County Legislature hereby recognizes the need to authorize a partial exemption from real property taxation of the increase in assessed value attributable to the construction of, or the substantial rehabilitation of, multiple dwellings with an affordable housing component located within the City of Cortland Central Business District. Such tax exemption is deemed desirable to promote diversity in the downtown housing market, further support the downtown economy, grow the tax base, and encourage investment in existing downtown buildings.

Section 2. Authority

The County is authorized to adopt this local law pursuant to section 421-m of the Real Property Tax Law subsequent to an adoption of the same exemption by any City, Town, or Village with a designated benefit area located within the County. The City of Cortland, located within Cortland County, has adopted such tax exemption, Local Law No. 1 of the year 2013 entitled Exemption of Certain New or Substantially Rehabilitated Multiple Dwellings.

Section 3. Exemption

A. Basis for Exemption

Pursuant to authority granted by the Real Property Tax Law Section 421-m, an eligible multiple dwelling constructed or substantially rehabilitated in the benefit area designated pursuant to this section shall be eligible for a partial exemption from taxation and local ad valorem levies for the tax years commencing during the construction or rehabilitation of such structure pursuant to the following schedule. Provided however, that the amount of taxes paid during such period shall be at least the amount of the taxes paid on such land and any improvements thereon immediately preceding the commencement of the exemption. In addition, any improvements to property receiving this exemption shall not be eligible to receive any other exemption under any other section of law.

CONSTRUCTION OR SUBSTANTIAL REHABILITATION OF MULTIPLE DWELLINGS

During construction or substantial rehabilitation (maximum three years) 100%

Following completion of work year:

1 through 12 100%

13-14 80%

15-16 60%

17-18 40%

19-20 20%

B. Definitions

When used in this local law, the following terms shall have the following meanings:

“Designated Benefit Area” shall mean the area of the City of Cortland identified as the Central Business District on the City of Cortland Zoning Map effective as of the date of adoption of this local law.

“Substantial Rehabilitation” shall mean all work necessary to bring a property into compliance with applicable laws and regulations and shall include but not be limited to the installation, replacement or repair of, heating, plumbing, electrical and related systems and the elimination of all hazardous and immediately hazardous violations in the structure in accordance with state and local law and regulation. Substantial rehabilitation shall also include reconstruction or work to improve the habitability or prolong the useful life of the property with the exclusion of ordinary maintenance or repair.

“Multiple dwelling” shall mean a dwelling, other than a hotel which is to be occupied or is occupied as the residence or home of three or more families living independently from one another including dwellings rented or owned as a cooperative or a condominium

C. Eligibility

In order to grant the real property tax exemption provided under Section three, the County must receive certification from the City of Cortland that:

(a) Such construction or substantial rehabilitation of a multiple dwelling will occur on land which:

(i) is vacant, predominantly vacant, under-utilized, or

(ii) is improved with a non-conforming use, or

(iii) contains one or more substandard or structurally unsound buildings or a building that has been certified as unsanitary by the local health agency.

(b) At least 20% of the units shall be affordable to individuals or families of low or moderate income whose incomes at the time of initial occupancy do not exceed 90% of the area median income adjusted for family size and the individual or family shall pay in rent or carrying charges no more than 30% of their adjusted gross income as reported in their federal income tax return or would be reported if such return were required, less personal exemptions and deductions and medical expenses as are actually taken by the taxpayer, as verified according to procedures established by the state division of housing and community renewal.

(c) Such construction or substantial rehabilitation is carried out with the assistance of grants, loans or subsidies for the construction or rehabilitation of affordable housing from any state, local, or federal agency.

(d) Such construction or substantial rehabilitation shall commence after the effective date of this section, but no later than July 15, 2015.

(e) If such property is to be used partially as a multiple dwelling and partially for commercial or other purposes, that:

(i) the square footage of the portion of the property used as a multiple dwelling represents at least 50% of the square footage of the entire property and;

(ii) at least 20 % of the residential units are affordable to individuals or families of low and moderate income and;

(iii) the requirements of this section relative to a multiple dwelling are otherwise satisfied.

(f) Any property owner seeking an exemption within the designated benefit area shall file form RP-421-m with the City Assessor's office for review, prior to the applicable taxable status date of the initial year for which the exemption is sought.

(g) The City has complied with all monitoring requirements of Real Property Tax Law section 421-m as it pertains to the property receiving the exemption.

Section 4. Severability

If any part of this Local Law or the application thereof to any person or circumstance be adjudged invalid by any court of competent jurisdiction, such judgment shall be confined in its operation to the part or provision or application directly involved in the controversy in which such judgment shall have been rendered and shall not affect the validity of the remainder of this local law, or the application thereof, to other persons or circumstances, and the Legislature of the County of Cortland hereby declares it would have passed this local law or the remainder thereof had such invalid application or invalid provision have been apparent.

Section 5. Repealer

All local laws and parts thereof inconsistent with this local law are hereby repealed.


Section 6. Effective Date

This Local Law shall take effect immediately upon filing in the office of the New York State Secretary of State in accordance with Municipal Home Rule Law.

STATE OF NEW YORK) SS:
COUNTY OF CORTLAND)

This is to certify that I, the undersigned, Clerk of the Cortland County Legislature, have compared the foregoing copy with the original now on file in this office, and that the above actions were passed by the Cortland County Legislature on the 11th day of July, 2013 and that the same is a correct and true transcript of such actions taken.

IN WITNESS WHEREOF I have hereunto set my hand
and the official seal of the CORTLAND COUNTY
LEGISLATURE, this 11th day of July, 2013.


Jeremy D. Boylan, Clerk of the Legislature
Cortland County