

(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 MONTGOMERY
~~Village~~

Local Law No. 2 of the year 2001

A local law entitled EXEMPTION FROM CERTAIN LOCAL TAXES FOR
(Insert Title)
RECONSTRUCTION OR REHABILITATION OF HISTORIC BARNs.

Be it enacted by the TOWN BOARD of the
(Name of Legislative Body)

~~Town~~ of MONTGOMERY as follows:
~~Village~~

SECTION I - STATEMENT OF FINDINGS AND PURPOSE

The Town of Montgomery finds that the maintenance and preservation of historic barns in the Town of Montgomery is in the public interest as these structures are an important part of the historic fabric of the Town. The Town further finds that the presence of historic barns adds to the aesthetic, historic and cultural setting of the Town and that once these structures are lost, they are lost forever. The Town of Montgomery has a substantial number of historic barns, some in active use and some that are in need of reconstruction and/or rehabilitation. The purpose of this local law is to provide an incentive to the owners of historic barns to undertake the reconstruction and/or

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

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rehabilitation of these important structures for this generation and for future generations of Town residents and property owners.

SECTION II - STATEMENT OF AUTHORITY

This local law is adopted pursuant to the specific statutory authority found at Section 483-b of the New York State Real Property Tax Law (RPTL), as well as pursuant to the provisions of the New York State Municipal Home Rule Law, the Statute of Local Governments and the general police power vested with the Town of Montgomery to provide for the health, safety and welfare of the residents and owners of property within the Town.

SECTION III - DEFINITIONS

(a) **Historic Barn** - shall mean a structure that was at least partially constructed before 1936 and that was originally designed and used for storing farm equipment or agricultural products or for housing livestock and which is not used for residential purposes.

(b) **Reconstruction and/or Rehabilitation** - shall not include ordinary maintenance and/or ordinary repairs.

SECTION IV - EXEMPTION

(a) Historic barns reconstructed or rehabilitated subsequent to the effective date of this local law shall be exempt from certain local taxation to the extent provided under Section 483-b of the New York State Real Property Tax Law. Without limiting or

modifying the foregoing, the exemption from local taxation referenced above shall be as follows:

- (i) There shall be an exemption for a period of one year to the extent of one hundred (100) percentum of the increase in assessed value attributable to such reconstruction or rehabilitation;
- (ii) The extent of such exemption referenced above shall be decreased by ten (10) percentum of the exemption base for each subsequent year until such exemption is zero (0) percentum as of the beginning of the eleventh (11th) year.
- (iii) Modifications to the sliding scale exemption as set forth above shall be as set forth in RPTL Section 483-b, subsection 2(a)(ii).

SECTION V – CONDITIONS REQUIRED FOR EXEMPTION PURSUANT TO THIS LOCAL LAW

(a) No such exemption shall be granted to an historic barn which is receiving the separate exemption pursuant to Section 483 of the Real Property Tax Law or which has received such separate exemption pursuant to said Section 483 within ten (10) years of the date of this application for the exemption filed pursuant to this local law.

(b) No exemption shall be granted for reconstruction and/or rehabilitation which materially alters the historic appearance of the barn.

(c) No such exemption shall be granted for other than an historic barn meeting the definition set forth in Section III of this local law, and

(d) No such exemption shall be granted for ordinary maintenance and/or ordinary repairs.

(e) No such exemption shall apply to special ad valorem levies or special assessments.

SECTION VI - APPLICATION FOR AND GRANT OF EXEMPTION

(a) An exemption shall be granted only upon application by the owner of the building on a form prescribed by the State Board of Real Property Services, which shall be filed with the Assessor of the local municipality having the power to assess property for taxation on or before the appropriate taxable status date of such local municipality.

(b) If satisfied that the applicant is entitled to an exemption pursuant to this local law, the Assessor shall approve the application and the increase in value of such historic barn resulting from such rehabilitation and/or reconstruction shall thereafter be exempt from taxation as provided under RPTL Section 483-b commencing with the assessment roll prepared on the basis of the next taxable status date. The assessed value of any exemption granted pursuant to this local law 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.

SECTION VII - TERMINATION OF EXEMPTION

In the event that an historic barn that has been granted an exemption pursuant to this local law subsequently is converted to any residential use or the material historic appearance of said historic barn subsequently is altered, such exemption shall be terminated.

SECTION VIII - EFFECTIVE DATE

This local law shall become effective upon its filing in the office of the New York State Secretary of State as provided and in the manner described in the Municipal Home Rule Law.

SECTION IX - DISTRIBUTION

Following its adoption, a copy of this local law shall be filed with the New York State Board of Real Property Services and with the Assessor for the Town of Montgomery.

SECTION X - SEVERABILITY CLAUSE

If any section or subsection, paragraph, clause, phrase or provision of this local law shall be adjudged invalid for any reason or shall be deleted or subsequently repealed, the same shall not affect the validity of this local law as a whole or any part or provision hereof other than the part so adjudged to be invalid and/or deleted and/or subsequently repealed.

The determination by any court of competent jurisdiction that any provisions of the within local law is unenforceable, invalid, void, unconstitutional or in conflict with federal

or state law shall not in any way affect the enforceability or validity of any other provision contained herein.

BE IT ENACTED THIS 4th DAY OF OCTOBER, 2001 BY THE TOWN BOARD OF THE TOWN OF MONTGOMERY, ORANGE COUNTY, NEW YORK.

ALBERT C. VALK, SUPERVISOR
DANIEL S. DEMPSEY, JR., COUNCILMAN
WILLIAM P. KIRNAN, COUNCILMAN
NICK D'ANGELO, COUNCILMAN
MARK W. HOYT, COUNCILMAN



AMOLIA MILLER, TOWN CLERK
TOWN OF MONTGOMERY

ATTEST:

TOWN SEAL: