

A.

LOCAL LAW NO. 3 OF 2011

A LOCAL LAW ESTABLISHING A REAL PROPERTY TAX EXEMPTION FOR NON-RESIDENTIAL REAL PROPERTY CONVERTED TO MIXED USE PROPERTY PURSUANT TO SECTION 485-a OF NEW YORK REAL PROPERTY TAX LAW

BE IT ENACTED, by the Onondaga County Legislature of the County of Onondaga, as follows:

Section 1. The purpose of this Local Law is to provide for the real property tax exemption authorized by Section 485-a of the Real Property Tax Law of the State of New York. This Local Law shall be read in conjunction with the provisions of Section 485-a of the Real Property Tax Law to effectuate the authorized real property tax exemption.

Section 2. Definitions.

- (a) "Municipality" means a city, town or village located in the County of Onondaga, New York.
- (b) "Commercial construction work" means the modernization, rehabilitation, expansion or other improvement of the portion of mixed-use property to be used for commercial purposes.
- (c) "Commercial purpose or use" means the buying, selling or otherwise providing of goods or services, including hotel services, or other lawful business or commercial activities permitted in mixed-use property.
- (d) "Mixed-use property" means property on which will exist, after completion of residential construction work or a combination of residential construction work and commercial construction work, a building or structure used for both residential and commercial purposes.
- (e) "Residential construction work" means the creation, modernization, rehabilitation, expansion or other improvement of dwelling units, other than dwelling units in a hotel, in the portion of mixed-use property to be used for residential purposes.

Section 3. The County hereby provides that non-residential real property converted to mixed-use property, located in a city, town or village in the County of Onondaga that has adopted a local law providing for the residential-commercial urban exemption pursuant to Section 485-a of the New York State Real Property Tax Law, shall be exempt from county taxation and county special ad valorem levies in the same manner and to the same extent as provided for in said city, town or village local law.

Section 4.

(a) For a period of twelve years from the approval of an application, the increase in assessed value of such property attributable to such conversion shall be exempt as provided herein. Such exemption shall be computed with respect to the "exemption base". The exemption base shall be determined for each year in which there is an increase in assessed value so attributable from that of the previous year's assessed value.

Year of Exemption	Percentage of Exemption
1 through 8	100% of exemption base
9	80% of exemption base
10	60% of exemption base
11	40% of exemption base
12	20% of exemption base

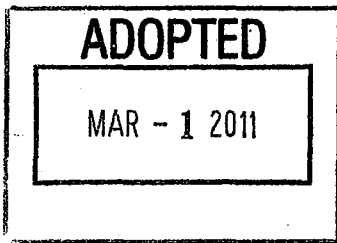
(b) No such exemption shall be granted unless (i) such conversion was commenced subsequent to the date on which the municipality's local law took effect; and (ii) the cost of such conversion exceeds the amount specified in the local law of the municipality.

- (c). For purposes of this section, the term conversion shall not include ordinary maintenance and repairs.
- (d). No such exemption shall be granted concurrent with or subsequent to any other real property tax exemption granted to the same improvements to real property, except, where during the period of such previous exemption, payments in lieu of taxes or other payments were made in an amount that would have been equal to or greater than the amount of real property taxes that would have been paid on such improvements had such property been granted an exemption pursuant to this Local Law. In such case, an exemption shall be granted for a number of years equal to the twelve year exemption granted pursuant to this local law less the number of years the property would have been previously exempt from real property taxes.

Section 5. Severability. If any clause, sentence, paragraph, subdivision, section or part of this Local Law or the application thereof to any person, individual, corporation, firm, partnership, entity or circumstance shall be adjudged by any court of competent jurisdiction to be invalid or unconstitutional, such order or judgment shall not affect, impair, effect or invalidate the remainder thereof, but shall be confined in its operation to the clause, sentence, paragraph, subdivision, section or part of this law or in its application to the person, individual, corporation, firm, partnership, entity or circumstance directly involved in the controversy in which such order or judgment shall be rendered.

Section 6. This local law shall take effect upon filing pursuant to the provisions of the New York State Municipal Home Rule Law.

Real Property Tax Section 485a - County.doc
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HEREBY CERTIFY THAT THE FOREGOING IS A TRUE AND EXACT COPY OF LEGISLATION DULY ADOPTED BY THE COUNTY LEGISLATURE OF ONONDAGA COUNTY ON THE

1st DAY OF March, 2011.

Debrah A. Matus

CLERK, COUNTY LEGISLATURE
ONONDAGA COUNTY, NEW YORK

FILED WITH CLERK
ONON. CO. LEG.

February 7, 2011
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ONONDAGA COUNTY
LEGISLATURE