

LOCAL LAW NO. 9-17
CHAUTAUQUA COUNTY

A LOCAL LAW TO PROVIDE A COUNTY REAL PROPERTY TAX EXEMPTION FOR
RESIDENTIAL CONSTRUCTION WORK ON CERTAIN OWNER OCCUPIED
RESIDENTIAL PROPERTY IN THE CITY OF JAMESTOWN

BE IT ENACTED, by the County Legislature of the County of Chautauqua, New York,
as follows:

Section 1. Purpose.

The purpose of this local law is to provide a county real property tax exemption for residential construction work occurring on certain owner occupied residential property in the City of Jamestown pursuant to Section 485-t of the New York State Real Property Tax Law ("RPTL § 485-t"). The RPTL § 485-t exemption is limited to: (i) residential construction work occurring on single family or two family residential property that is vacant, legally condemned and has outstanding state and local building and fire code violations, where the cost of remedying such violations exceeds the value of such property; or (ii) the construction of a new single or two family residence of not less than one thousand two hundred square feet on a parcel upon which a prior structure was demolished.

Section 2. Exemption.

The County of Chautauqua hereby elects to provide the tax exemption for residential construction work authorized pursuant to RPTL § 485-t for taxes levied by or on behalf of the County of Chautauqua on certain owner occupied residential property in the City of Jamestown, as follows:

<u>Year of exemption</u>	<u>Percentage of exemption</u>
1 through 3	100% of exemption base
4 through 5	80% of exemption base
6 through 7	60% of exemption base
8 through 9	40% of exemption base
10 through 11	20% of exemption base

Section 3. Eligibility and Other Requirements.

The exemption provided by this local law shall be implemented pursuant to all of the terms, conditions, procedures, and other requirements set forth in RPTL § 485-t, as it may be amended from time-to-time. All such terms, conditions, procedures, and other requirements of RPTL § 485-t are hereby incorporated by reference into this local law as if fully set forth herein.

Section 4. Effective Date

This local law shall take effect upon filing with the Secretary of State.

VWH 10/6/17

Emailed to Legislators: 10/13/17
Adopted by Legislature: 12/25/17
Public Hearing by County Executive: 11/8/17
Adopted as Local Law 9-17

R/C Vote: 18 Yes; 1 Absent

Date State Filed: 11/14/17