

*Local Law Filing*

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(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 Van Buren

Local Law No. 3 of the year 2012.

A local law amending Chapter 180 (Taxation) of the Code of the Town of Van Buren to add new Article IX  
(Insert Title)  
establishing a real property tax exemption for non-residential real property converted to mixed  
use property pursuant to Section 485-a of the New York Real Property Tax Law.

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Be it enacted by the Town Board of the

Town of Van Buren as follows:

**Be it enacted by the Town Board of the Town of Van Buren, Onondaga County, New York as follows:**

**Section 1.** New Article IX to Chapter 180 of the Code of the Town of Van Buren is hereby is added to read as follows:

**ARTICLE IX. Residential-Commercial Urban Exemption Program**

**§ 180-23. Purpose.**

This article is enacted pursuant to the provisions of § 485-a of the New York Real Property Tax Law to grant a partial exemption from taxation to certain real property within the Town of Van Buren (the “Town”) that has been converted to mixed commercial and residential use.

**§ 180-24. Definitions.**

For purposes of this article:

- A. “Applicant” means any person obligated to pay real property taxes on the property for which an exemption from real property taxes under this article is sought pursuant to the provisions of § 485-a of the New York Real Property Tax Law.

- 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. “Exemption Base” means the increase in the assessed value of real property attributable to the amount invested, exclusive of the cost of ordinary maintenance and repairs, to convert such real property to mixed-use property, as hereafter defined.
- E. “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.
- F. “Person” means an individual, corporation, limited liability company, partnership, association, agency, trust, estate, foreign or domestic government or subdivision thereof or other entity.
- G. “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-used property to be used for residential purposes.

**§ 180-25. Exemption.**

- A. Real property within the Town that has been converted to mixed-use property shall be partially exempt from taxation and special ad valorem levies as provided hereinafter.
- B. For a period of twelve (12) years from the approval of an application as described in § 180-27, the Exemption Base of such property shall be exempt pursuant to the following schedule:

<u>Year of Exemption</u>	<u>Percentage of Exemption</u>
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

- C. No such exemption shall be granted unless:
  - 1. Such conversion has been commenced subsequent to the effective date of this article; and

- 2. The cost of such conversion exceeds the sum of ten thousand dollars.
- D. For purposes of this article, the term conversion shall not include ordinary maintenance and repairs.
- E. 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 to the local government 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 article. In such case, an exemption shall be granted for a number of years equal to the twelve year exemption granted pursuant to this article less the number of years the property would have been previously exempt from real property taxes.

**§ 180-26. Application.**

Such exemption shall be granted only upon application by the owner of such real property on a form prescribed the New York State Office of Real Property Tax Services. Such application shall be filed with the Town tax assessor on or before the appropriate taxable status date.

**§ 180-27. Approval of Exemption.**

If the assessor is satisfied that the applicant is entitled to an exemption pursuant to this article, he or she shall approve the application and such real property shall thereafter be exempt from taxation and special ad valorem levies as provided herein, commencing with the assessment roll prepared after the taxable status date referred to hereinabove at § 180-26. The assessed value of any exemption granted pursuant to this article 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.

**§ 180-28. Effective Date.**

The provisions of this article shall be effective immediately and shall apply only to conversions commenced after said effective date.

**Section 2.** This Local Law is effective upon filing with the Secretary of State.

**(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. 3 of 2012 of the Town of Van Buren was duly passed by the Town Board on \_\_\_\_\_, 2012, in accordance with the applicable provisions of law.

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.

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

(Seal)

Date: \_\_\_\_\_

**(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 ONONDAGA

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

  Attorney for the Town    
Title

Town of   Van Buren  

Date: \_\_\_\_\_