

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 Port Jervis

**FILED
STATE RECORDS
JUL 08 2024**

DEPARTMENT OF STATE

Local Law No. 5 of the year 2024

**A LOCAL LAW PROVIDING AN EXEMPTION PURSUANT TO SECTION 421-F OF
THE REAL PROPERTY TAX LAW FOR TAXES AND SPECIAL AD VALOREM
LEVIES FOR CAPITAL IMPROVEMENTS TO RESIDENTIAL BUILDINGS**

Be it enacted by the Common Council of the City of Port Jervis as follows:

See attached.

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

**CITY OF PORT JERVIS
INTRODUCTORY LOCAL LAW NO. 5 OF 2024**

**A LOCAL LAW PROVIDING AN EXEMPTION PURSUANT TO SECTION 421-F OF
THE REAL PROPERTY TAX LAW FOR TAXES AND SPECIAL AD VALOREM
LEVIES FOR CAPITAL IMPROVEMENTS TO RESIDENTIAL BUILDINGS**

Be it enacted by the City Council of the City of Port Jervis, County of Orange, State of New York as follows:

Section 1 Purpose & Intent.

This Local Law is adopted pursuant to Section 421-f of the Real Property Tax Law (RPTL) for the purpose of exempting capital improvements to residential buildings from taxation and special ad valorem levies as hereinafter provided and shall be applied in accordance with that statute, as amended from time to time.

TO THE EXTENT THIS LAW MAY CONFLICT WITH APPLICABLE PORTIONS OF THE GENERAL CITY LAW OF THE STATE OF NEW YORK, IT IS THE STATED INTENTION OF THE CITY COMMON COUNCIL TO EXERCISE ITS AUTHORITY TO SUPERSEDE AND AMEND, AS GRANTED UNDER THE MUNICIPAL HOME RULE LAW OF THE STATE OF NEW YORK, SECTION 10. THE CITY COMMON COUNCIL HEREBY PROVIDES NOTICE THAT IT IS EXERCISING ITS AUTHORITY TO SUPERSEDE AND AMEND PURSUANT TO MUNICIPAL HOME RULE LAW OF THE STATE OF NEW YORK, SECTION 22.

Section 2 Definitions.

- a. "Residential building" means any building or structure designed and occupied exclusively for residential purposes by not more than two families.
- b. "Reconstruction", "alteration" and "improvement" shall not be defined such that it includes ordinary maintenance and repairs.
- c. "Assessor" means the City of Port Jervis Assessor.

Section 3. Exemption.

- a. Residential buildings reconstructed, altered, or improved subsequent to the effective date of this local law shall be exempt from taxation and special ad valorem levies to the extent provided herein.
- b. No such exemption shall be granted for reconstruction, alterations, or improvements unless:
 - i. Such reconstruction, alteration, or improvement was commenced subsequent to the effective date of this Local Law; and
 - ii. The value of such reconstruction, alteration, or improvement exceeds five thousand dollars (\$5,000.00); and
 - iii. The greater portion, as so determined by square footage, of the building reconstructed, altered, or improved is at least five (5) years old.
- c. Nothing herein shall require any assessor to find that any alteration, installation, or improvement has necessarily increased or improved the assessed value of any property.

Section 4. Calculation of Exemption.

The buildings in Section 3 shall be exempt for a period of eight (8) years to the extent of the following percentages of the increase in the "exemption base" as defined in RPTL § 421-f as the increase in assessed value thereof attributable to such reconstruction, alteration, or improvement, modified as required by paragraph 2.(a)(ii) of RPTL § 421-f.

<u>Year</u>	<u>Exemption Percentage</u>
1	100.0
2	75.0
3	50.0
4	25.0
5	0.0
6	0.0
7	0.0
8	0.0

The exemption shall be limited to eighty thousand dollars (\$80,000.00) in increased market value of the property attributable to such reconstruction, alteration, or improvements, but not less than five thousand dollars (\$5,000.00).

Section 5. 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 RPTL or equivalent form distributed by the Assessor.

The application shall be filed with the City of Port Jervis Assessor having power to assess property for taxation on or before the appropriate taxable status date for the City of Port Jervis.

- b. If satisfied that the applicant is entitled to an exemption pursuant to this Local Law, the Assessor shall approve the application and such building shall thereafter be exempt from taxation and special ad valorem levied as herein provided commencing with the assessment roll prepared on the basis of the 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 sperate column.

Section 6. Termination of Exemption.

In the event that a building granted an exemption pursuant to this Local Law ceases to be used primarily for residential purposes or title thereto is transferred to a person or entity other than the heirs or distributees of the owner, the exemption shall cease.

Section 7. Repeal

All ordinances, local laws and parts thereof inconsistent with this Local Law are hereby repealed.

Section 8. 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 section 27 of the Municipal Home Rule Law.

(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. _____ of 20____ of the (County)(City)(Village)(Village) of _____ was duly passed by the _____ on _____, 20____, in accordance with the applicable provisions of law.~~

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. 5 of 2024 of the (County)(City)(Village)(Village) of Port Jervis was duly passed by the Common Council on June 24, 2024, and was (approved) ~~(not approved)~~ *(Name of Legislative body)* ~~(repassed after disapproval)~~ by the Mayor _____ and was deemed duly adopted *(Elective Chief Executive Officer*)* On June 24, 2024 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)(Village)(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)(Village)(Village) of _____ was duly passed by the _____ on _____, 20____, and was (approved)(not approved) *(Name of Legislative body)* ~~(repassed after disapproval)~~ by the _____ on _____ by the _____, 20____. *(Elective Chief Executive Officer*)*~~

~~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 Village 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.)~~

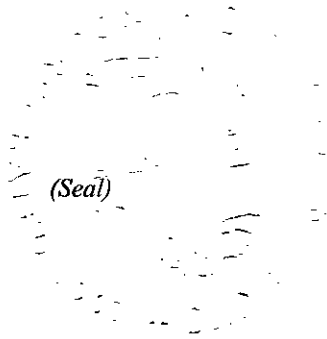
~~I hereby certify that the local law annexed hereto, designated as local law No. _____ of 20____ of the City of _____ having been submitted to referendum pursuant to the provisions of section (36)(37) of the Municipal Home Rule Law, and having received the affirmative vote of a majority of the qualified 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 _____ 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 Villages 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.



(Seal)

Bobbie Jo Muller
Bobbie Jo Muller, Deputy Clerk-Treasurer,
City of Port Jervis,
Clerk of the county legislative body, City, Village or Village
Clerk or officer designated by local legislative body

Date: July 2, 2024