

Local Law Filing

New York State Department of State  
162 Washington Avenue, Albany, New York 12231

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     Russell    

Local Law No.     1     of the year   2008  

A local law allowing a real property tax exemption for capital improvements to one-family and two-family dwellings.

Be it enacted by the Board of Trustees of the  
(Name of Legislative Body)

Town of     Russell     as follows:

ARTICLE I: Real Property Tax Exemption for Capital Improvements to One-family and Two-family Dwellings.

Section 1. Intent

The intent of this law is to encourage property owners to make improvements to one-family and two-family residential housing, thereby improving the quality of housing in the community, and preserving and expanding the tax base of the Town of Russell.

Section 2. Eligibility and Amount of Exemption

In accordance with §421-f of the New York State Real Property Tax Law, and subject to meeting the requirements of this law, reconstructions, alterations, or improvements to one-family and two-family residential buildings having a cost of no less than \$3,000.00 and occurring subsequent to the effective date of this law that result in an increase in assessed valuation shall be, upon application, eligible for an exemption of Town of Russell property taxes per the terms of this law, such abatement not to exceed \$50,000.00. This exemption applies to taxes and special ad valorem levies; the exemption does not apply to special assessments.

Section 3. Definitions

As used in this law, the following terms shall have the meanings indicated:

RECONSTRUCTION, ALTERATION AND IMPROVEMENT. Shall not include ordinary maintenance and repairs. Swimming pools, garages or any other accessory structure

shall not be considered to constitute an alteration or improvement for the purpose of this law. Furthermore, reconstruction, alteration and improvement shall not include any increase in the size and/or square footage of the residential structure.

**RESIDENTIAL BUILDING.** Any building or structure designed and occupied exclusively for residential purposes by not more than two families.

#### Section 4. Exemption Granted

The improvements to one-family and two-family residential buildings reconstructed, altered or improved for residential purposes subsequent to the effective date of this law shall be exempt from taxation to the extent provided hereinafter.

#### Section 5. Calculation of Exemption

- A. One-family and two-family residential buildings reconstructed, altered or improved for residential purposes subsequent to the effective date of this law shall be exempt for a period of one year to the extent of 100% of the increase in assessed value thereof attributable to such reconstruction, alteration or improvement, and for an additional period of seven (7) years subject to the following:
- (1) The extent of such exemption shall be decreased by 12.5% of the initial exemption each year during said additional seven (7) year period; and
  - (2) Such exemption shall be limited to a maximum of \$50,000.00 in increased market value of the property attributable to such reconstruction, alteration or improvement, and any increase in market value greater than such amount shall not be eligible for the exemption pursuant to this law.
- B. For purposes of this section, the market value of the reconstruction, alteration or improvement shall be equal to the increased assessed value attributable to such reconstruction, alteration or improvement divided by the then most recently established state equalization rate. However, where the then most recently established state equalization rate equals or exceeds 95%, the increase in assessed value attributable to such reconstruction, alteration or improvement shall be deemed to equal the market value of such reconstruction, alteration or improvement.

#### Section 6. Requirements for Obtaining Exemption

- A. No exemption shall be granted for reconstruction, alterations or improvements unless:
- (1) Such reconstruction, alteration or improvement was commenced subsequent to the effective date of this law; and

- (2) The value or cost of such reconstruction, alteration or improvement exceeds \$3,000.00; and
  - (3) The greater portion, as so determined by square footage, of the building reconstructed altered or improved is at least five (5) years old; and
  - (4) Building permit(s) are obtained in accordance with local law.
- C. The exemption shall be granted only upon application by the owner of such residential building on a form prescribed by the New York State Board of Real Property Services. The application shall be filed with the Assessor having the power to assess property in the Town of Russell for taxation, with such filing to be received in the office of said Assessor on or before the taxable status date for the Town of Russell. A certificate of compliance or a certificate of occupancy issued in connection with the reconstruction, alteration or improvement must be submitted with the application.

#### Section 7. Cessation of Exemption

An exemption granted pursuant to this law shall cease in the event that a building granted an exemption pursuant to this law ceases to be used primarily for residential purposes, or in the event that title thereto is transferred to other than the heirs or distributees of the owner. Properties currently receiving an exemption or abatement under other sections of the Real Property Tax Law (such as §485-e) shall be unhindered by any exemption granted under this law.

#### Section 8. Severability, Filing & Date Effective

- A. If any section or subsection, paragraph, clause, phrase or provision of this law shall be adjudged invalid or held unconstitutional, the remaining portions of this law shall remain and operate as if that section, subsection, paragraph, clause, phrase or provision did not exist.
- B. A certified copy of this law shall be filed with the New York State Board of Real Property Services and with any Assessor who prepares the assessment roll on which the taxes of the Town of Russell are levied.
- C. This law is effective upon passage by the Town of Russell and upon filing with the Secretary of State pursuant to the provisions of the Municipal Home Rule Law of the State of New York.

(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. 1 of 2008 of the Town of Russell was duly passed by the Town Board on October 15, 2008, 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. 1 of 2008 Of the (County)(City)(Town)(Village) of RUSSELL was duly passed by the Town Board on October 15, 2008, and was (approved)(not disapproved)(repassed after disapproval) by the Supervisor Richard Knox and was deemed duly adopted on October 15, 2008, 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)(Town)(Village) of     was duly passed by the     on    , 20   , and was (approved)(not disapproved)(repassed after disapproval) by the     on    , 20   . 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)(Town)(Village) of     was duly passed by the     on    , 20   , and was (approved)(not disapproved)(repassed after disapproval) by the     on    , 20   . 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 chairman of the county legislative body, the mayor of a city or village, or the supervisor of a town 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 November \_\_\_\_, 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 cities of said county as a unit and of a majority of the qualified electors of the towns 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.



Clerk of the County legislative body, City, Town or Village Clerk or officer designated by local legislative body.

Tess Eells, Town Clerk  
Town of Russell

Date:   October 15  , 2008

**(Certification to be executed by County Attorney, Corporation Counsel, Town Attorney, Village Attorney or other authorized Attorney of locality.)**

STATE OF NEW YORK     )  
  ).ss  
COUNTY OF ST. LAWRENCE)

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.

Henry J. Leader, Esq.  
Town Attorney  
Town of Russell

Date:   October 24  , 2008

## Implementation Plan for Local Law #1 of 2008

1. File with State Real Property Office
2. File with County Real Property Office
3. Upon the issuance of a Certificate of Completion (CC) or a Certificate of Occupancy (CO)
  - The Code Enforcement Officer will provide the property owner with;
  - a. An informational sheet on what the local law is and how to apply for exemption, and
  - b. The exemption form
4. From the Date of the CC or CO the property owner has 90 days to file the Exemption Deferral Application Form with the Town Assessor:
  - a. Exception: for those property owners who started work on their property between 1/1/08 and 1/1/10, and who had a building permit for such work, and finished the work prior to 3/1/10, have 60 days from 3/1/10 to obtain a CO or CC and apply for their assessment deferral program.
5. From the date filing the Exemption Application Form with the Assessor, the Assessor has 30 days to make a determination if the exemption is to be granted. The property owner is to be notified in writing.
6. Upon granting the exemption, the Assessor shall make the necessary arrangements to implement the exemption, such as notifying the County Real Property Office.
7. The Assessor shall provide a bi-monthly report, until further notice, on the number of applications, the number granted and the number not granted

March 17, 2007

**RESOLUTION: # 55A** Implementation of Local Law #1 of 2008

A motion was made by Councilman Whiteford and seconded by Councilwoman Jeanette

**Whereas**, the Town Board has asked the Supervisor to present a plan to implement Local Law #1 of 2008, and

**Whereas**, he has done so and the town Board finds the plan to be acceptable,

**Therefore**, the Town Board hereby approves of the Implementation Plan for Local Law #1 of 2008 as presented to the Board on 03/17/10, and

**Furthermore**, the Town Board authorizes the Town supervisor in his capacity of Chief Executive Officer to oversee the Implementation Plan for Local Law #1 of 2008

Jeanette-y Burnham-y Whiteford-y Coller-y Best-y  
Motion carried.

**RESOLUTION: #55B** Intent to the Board of Assessment Review

A motion was made by Councilman Whiteford and seconded by Councilwoman Jeanette

**Whereas**, the original intent of Local law #1 of 2008 was to encourage people to make capital improvements and substantial improvements on their existing property, and

**Whereas**, the Town Board especially intended to provide relief to low income families to encourage them to participate in the Town's Housing Improvement Program that was scheduled to begin in 2008, and

**Whereas**, there was no implementation or informational program put in place, and

**Therefore**, property owners did not know of the Local law and did not know they could benefit from it, and

**Furthermore**, there are property owners who have seen their assessments increase greatly with no relief from the deferral program as originally intended,

**Therefore**, the Town Board strongly encourages property owners who are affected by said local law to avail themselves of its provision and to participate in the Implementation Plan for Local Law #1 Of 2008. The Implementation Plan is attached to this resolution.

Jeanette-y Burnham-y Whiteford-y Coller-y Best-  
Motion carried

# CASE & LEADER LLP

ATTORNEYS AT LAW  
107 EAST MAIN STREET  
POST OFFICE BOX 13  
GOUVERNEUR, NEW YORK 13642-0013

EDWARD H. CASE (1908-1988)  
ROBERT J. LEADER  
HENRY J. LEADER ◊  
ROBERT G. RAYMOND  
◊ALSO ADMITTED IN VERMONT

TELEPHONE  
(315) 287-2000  
FAX (315) 287-2002  
(NOT FOR PROCESS)

November 10, 2008

Hon. Tess Eells, Clerk  
Town of Russell  
PO Box 628  
Russell, New York 13684

RE: Local Law Number 1 of 2008

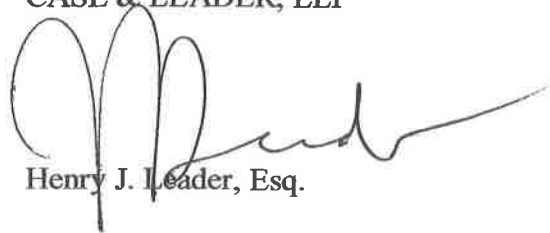
Dear Ms. Eells:

Enclosed please find the filing notice received from the Secretary of State indicating the above-captioned local law was filed on November 4, 2008.

Thank you.

Very truly yours,

CASE & LEADER, LLP



Henry J. Leader, Esq.

HJL:jlm  
Enc.



# CASE & LEADER LLP

ATTORNEYS AT LAW  
107 EAST MAIN STREET  
POST OFFICE BOX 13  
GOUVERNEUR, NEW YORK 13642-0013

EDWARD H. CASE (1908-1988)  
ROBERT J. LEADER  
HENRY J. LEADER ◊  
ROBERT G. RAYMOND  
◊ALSO ADMITTED IN VERMONT

TELEPHONE  
(315) 287-2000  
FAX (315) 287-2002  
(NOT FOR PROCESS)

October 31, 2008

Hon. Tess Eells, Clerk  
Town of Russell  
PO Box 707  
Russell, New York 13684

RE: Local Law Number 1 of 2008

Dear Ms. Eells:

We have forwarded the above-captioned local law to the Secretary of State for filing. We enclose herewith a duplicate for the Town's records. We will provide you with the filing information as soon as we receive same.

Thank you.

Very truly yours,

CASE & LEADER, LLP



Henry J. Leader, Esq.

HJL:jl  
Enc.

# CASE & LEADER LLP

ATTORNEYS AT LAW  
107 EAST MAIN STREET  
POST OFFICE BOX 13  
GOUVERNEUR, NEW YORK 13642-0013

COPY

EDWARD H. CASE (1908-1988)  
ROBERT J. LEADER  
HENRY J. LEADER ◊  
ROBERT G. RAYMOND  
◊ALSO ADMITTED IN VERMONT

TELEPHONE  
(315) 287-2000  
FAX (315) 287-2002  
(NOT FOR PROCESS)

February 1, 2010

Hon. Jane Powers, Director  
Real Property Tax Office  
St. Lawrence County  
48 Court Street  
Canton, New York 13617

RE: Town of Russell Local Law Number 1 of 2008

Dear Ms. Powers:

Enclosed please find Local Law Number 1 for the year 2008 passed by the Town of Russell for your records.

Thank you.

Very truly yours,

CASE & LEADER, LLP

  
Henry J. Leader, Esq.

HJL:jl  
Enc.

cc: Hon. Robert Best, Town Supervisor

# CASE & LEADER LLP

ATTORNEYS AT LAW  
107 EAST MAIN STREET  
POST OFFICE BOX 13  
GOUVERNEUR, NEW YORK 13642-0013

EDWARD H. CASE (1908-1988)  
ROBERT J. LEADER  
HENRY J. LEADER ◊  
ROBERT G. RAYMOND  
◊ ALSO ADMITTED IN VERMONT

TELEPHONE  
(315) 287-2000  
FAX (315) 287-2002  
(NOT FOR PROCESS)

February 1, 2010

Hon. Robert Fleury, Chief  
New York State Real Property Bureau  
The Capitol  
Albany NY 12224

RE: Town of Russell Local Law Number 1 of 2008

Dear Mr. Fleury:

Enclosed please find Local Law Number 1 for the year 2008 passed by the Town of Russell for your records.

Thank you.

Very truly yours,

CASE & LEADER, LLP

Henry J. Leader, Esq.

HJL:jlm  
Enc.

cc: Hon. Robert Best, Town Supervisor



STATE OF NEW YORK  
**DEPARTMENT OF STATE**  
ONE COMMERCE PLAZA  
99 WASHINGTON AVENUE  
ALBANY, NY 12231-0001

DAVID A. PATERSON  
GOVERNOR

LORRAINE A. CORTÉS-VÁZQUEZ  
SECRETARY OF STATE

November 5, 2008

Henry J. Leader  
Case & Leader LLP  
107 East Main Street  
Post Office Box 13  
Gouverneur NY 13642-0013

**RE: Town of Russell, Local Law No. 1, 2008, filed on November 4, 2008**

Dear Sir/Madam:

The above referenced material was received and filed by this office as indicated. Additional local law filing forms can be obtained from our website, [www.dos.state.ny.us/corp/misc.html](http://www.dos.state.ny.us/corp/misc.html).

Sincerely,  
Linda Lasch  
Principal Clerk  
State Records and Law Bureau  
(518) 474-2755